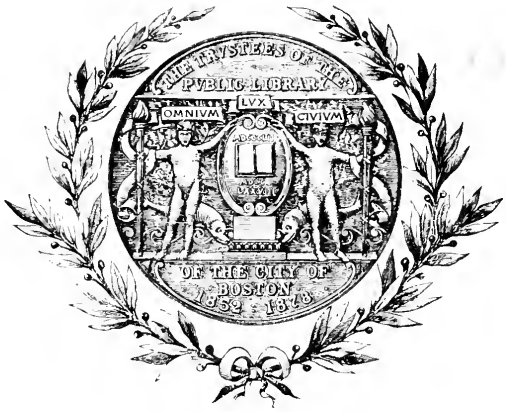
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City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1952

CITY OF BOSTON
PRINTING DEPARTMENT
1953

City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1952

CITY OF BOSTON
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1953

Boston City Messenger

May 22, 1958

CITY OF BOSTON

AUDITING DEPARTMENT

CITY HALL

January 1, 1953.

HON. JOHN B. HYNES,
Mayor of the City of Boston.

SIR: In compliance with the provisions of chapter 3, section 24, and chapter 6, section 8, of the Revised Ordinances of 1947, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1952, and ended December 31, 1952, together with miscellaneous financial tables and statistics.

The following comments are made in connection with the outstanding changes in financial conditions which took place during 1952.

Cash Operations

The accounts and records for the year 1952, when closed, indicated that actual expenditures for ordinary maintenance and operation requirements exceeded the total of tax and ordinary revenue receipts by $5,929,201.13. Reference to Exhibit B–2 will indicate that failure to realize Assessors' tax levy estimates of receipts under motor vehicle excise and state-distributed taxes, together with heavy tax refunds, were the chief factors contributing to this operating deficit.

Debt Operations

During 1952 the net over-all debt of the city increased $2,152,039.98. The details of this increase are shown in the following table:

	December 31, 1951	December 31, 1952	Decrease
FUNDED DEBT			
Rapid Transit	$52,748,500.00	$52,743,500.00	$5,000.00
General Improvements	32,898,000.00	35,059,000.00	2,161,000.00*
Traffic Tunnel	12,550,000.00	6,600,000.00	5,950,000.00
Traffic Tunnel Retirement	16,025,000.00	15,940,000.00	85,000.00
Veterans' Housing	13,685,000.00	12,665,000.00	1,020,000.00
M.T.A. Deficit	8,120,000.00	7,105,000.00	1,015,000.00
Welfare and Relief	1,842,000.00	615,000.00	1,227,000.00
Overlay Funding	1,494,000.00	796,000.00	698,000.00
Suffolk County	636,000.00	534,000.00	102,000.00
Water	120,000.00	84,000.00	36,000.00
	$140,118,500.00	$132,141,500.00	$7,977,000.00
UNFUNDED DEBT			
Revenue Anticipation	10,000,000.00	15,000,000.00	5,000,000.00*
	$150,118,500.00	$147,141,500.00	$2,977,000.00
Less Sinking Funds	68,732,431.01	63,603,391.03	5,129,039.98
Net Over-all Debt	$81,386,068.99	$83,538,108.97	$2,152,039.98*

* Increase.

As is evident from the foregoing table the increase in the net over-all debt of the city was caused by an increase of $5,000,000.00 in the amount of revenue anticipation notes outstanding at the end of the fiscal year. This increase was occasioned by the fact that the return from several revenue sources did not measure up to the amounts estimated by the assessors in the computation of the 1952 tax rate. Because of this falling off in anticipated ordinary revenues, it became necessary before the close of the year to increase borrowings in the form of revenue anticipation notes in an amount equivalent to the reduction in anticipated receipts.

As indicated in Schedule E–2, funded debt totaling $6,000,000.00 was issued in 1952 for seven objects or purposes. At the same time, payments on outstanding debt totaling $13,977,000.00 were made under twenty-eight headings. Practically three fourths of the funded debt issued was devoted to the construction of public ways, bridges, and sewers, with the balance being allotted to civil defense, parking facilities, building construction, and purchase of voting machines.

Departmental Maintenance Expenditures

Departmental expenditures chargeable to budget appropriations during 1952 totaled $128,223,683.30, an increase of $8,294,891.41 over similar expenditures in 1951. The following table reflects a two-year comparison of budget expenditures:

	1951	1952
Personal Service	$72,680,745.36	$78,825,274.40
Welfare Payments	17,253,745.04	18,286,032.20
Contractual Services *	13,408,883.23	13,517,181.66
Supplies and Materials	10,017,431.49	9,581,856.18
Non-Contributory Pensions and Annuities	3,070,953.17	3,686,717.52
Equipment	1,063,298.87	1,056,618.87
Veterans' Services	1,354,816.08	1,500,405.53
State-Boston Retirement Fund	378,608.71	834,872.64
Current Charges and Obligations	264,891.76	424,621.30
Claims, etc.	257,818.69	258,772.47
Workmen's Compensation	147,793.57	219,773.62
Militia and Armory	29,805.92	31,556.91
	$119,928,791.89	$128,223,683.30

* Includes Plant Repairs and Improvements.

The principal factors contributing to increased departmental maintenance expenditures are as follows:

1. General salary increases resulting from adoption of a classification and compensation plan for city and county employees, as well as a "single-salary" schedule for teachers.
2. First year of payments under the new welfare category — Aid to Permanently and Totally Disabled.
3. Substantial increase in payments of non-contributory pensions and annuities.

Miscellaneous Operations

Water service receipts during 1952 exceeded expenditures by $346,336.56. This surplus will be applied in 1953, in accordance with the provisions of chapter 324 of the Acts of 1914, to the payment of outstanding debt of the city, thus reducing in a like amount the burden on the taxpayers in the current year for debt redemption.

In the twelve months ended December 31, 1952, the Sumner Traffic Tunnel was operated at a profit of $696,200.59. These excess receipts will be paid over to the Sinking Funds Commission under the provisions of chapter 361 of the Acts of 1945, to be used for the ultimate redemption of Traffic Tunnel Retirement bonds.

On December 31, 1952, collections of 1952 taxes represented 91.743 per cent of the total levy, which is the best collection record recorded in recent years. This is the fifth consecutive year in which the percentage of current year's taxes collected has represented an increase over the record of the previous year.

Conclusion

During the fiscal year 1952 all known obligations of the city were either paid in full or adequate reserves were established to provide for their ultimate payment. All funded and temporary debt obligations were paid as they matured. Interest payments on all forms of outstanding debt were promptly made.

The form of this report follows closely that recommended by the National Committee on Municipal Accounting. Under the present accounting procedure of the city, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet and control purposes but are not reflected in the receipts of the city until collected.

Respectfully,

CHARLES J. FOX,
City Auditor and Auditor of the County of Suffolk.

TABLE OF CONTENTS

		Page
Letter of Transmittal		3

SECTION A

Consolidated Statements

Exhibit A–1.	Consolidated Balance Sheet — All Funds	8
Exhibit A–2.	Consolidated Receipts, Expenditures and Balances	10
Schedule A–1.	Detail of Cash Balances in Treasury	12

SECTION B

General Revenue Funds

Exhibit B–1.	Balance Sheet	16
Exhibit B–2.	Estimated Revenues and Expenditures Compared with Actual	18
Exhibit B–3.	Summary of Appropriations, Expenditures and Balances	22
Schedule B–1.	Summary of Receipts	32
Schedule B–2.	Summary of Expenditures	38
Schedule B–3.	Cash Receipts and Expenditures	50
Schedule B–4.	Analysis of Property and Poll Tax Accounts	52
Schedule B–5.	Analysis of Changes in Surplus Account	54
Schedule B–6.	Transfers of Appropriations	55

SECTION C

Special Revenue Funds

Exhibit C–1.	Balance Sheet	62
Exhibit C–2.	Summary of Credits, Expenditures and Balances	64
Schedule C–1.	Cash Receipts and Expenditures	68
Schedule C–2.	Summary of Expenditures	70
Schedule C–3.	Analysis of Tax Title Account	74
Schedule C–4.	Analysis of Tax Possessions Account	75
Schedule C–5.	Transfers of Appropriations	76

SECTION D

Capital Improvement Funds

Exhibit D–1.	Balance Sheet	78
Schedule D–1.	Cash Receipts and Expenditures	79
Exhibit D–2.	Summary of Appropriations, Expenditures and Balances	80
Schedule D–2.	Transfers of Appropriations	82

SECTION E

Debt and Sinking Funds

Exhibit E–1.	Balance Sheet	84
Exhibit E–2.	Changes in Funded Debt	85
Exhibit E–3.	Changes in Floating Debt	86
Exhibit E–4.	Debt Incurring Power in 1952	87
Exhibit E–5.	Debt Issued	88
Exhibit E–6.	Funded Debt Charges to Be Met from Taxes	89
Exhibit E–7.	Funded Debt Payable	90
Schedule E–1.	Changes in Gross and Net Funded Debt	92
Schedule E–2.	Summary of Objects for Which Debt Was Issued	93
Schedule E–3.	Loans Authorized but Not Issued	94
Schedule E–4.	Analysis of Changes in Sinking Fund Surplus	95

SECTION F

Trust Funds

		Page
Exhibit F–1.	Balance Sheet	98
Schedule F–1.	Changes in Appropriation Balances	99
Schedule F–2.	Statement of Cash Receipts and Expenditures	101

SECTION G

Miscellaneous Schedules and Charts

Schedule G–1.	Appropriations and Warrants for the Financial Year 1952	104
Schedule G–2.	Valuations, Net Debt, Appropriation Orders, Tax Warrants and Tax Rates, 1909–1952	107
Schedule G–3.	Statistical Facts, 1952	108
Schedule G–4.	Summary of Tax Collections, 1929–1952	110
Schedule G–5.	Number of Paid Officials and Employees	111
Chart 1.	Expenditure Dollar, 1952	112
Chart 2.	Maintenance Receipts, 1952	113
Chart 3.	Character of Net Funded Debt, December 31, 1952	114
Chart 4.	Trend of Net Funded Debt	115

SECTION A

CONSOLIDATED STATEMENTS

EXHIBIT A-1

City of Boston and County of Suffolk

CONSOLIDATED BALANCE SHEET — ALL FUNDS

December 31, 1952

	Total
Assets	
Cash on hand and in depositories	$20,766,816.68
Taxes Receivable	11,231,094.74
Accounts Receivable	9,423,515.32
Recoverable Expenditures	14,822,676.97
Bonds Authorized and Unissued	16,995,000.00
Assessments Apportioned but not due	312,032.09
Investments	154,478,946.06
Amount to be provided for Retirement of Debt	68,642,315.55
Total	$296,672,397.41
Liabilities, Reserves and Surplus	
Temporary Loans	$15,000,000.00
Appropriation Balances	11,029,970.15
Warrants Payable	3,556,048.12
Debt due and unpaid	49,000.00
Revenues available when collected	9,905,097.30
Trust Funds	97,130,012.88
Improvements authorized	16,995,000.00
Bonds Payable	132,141,500.00
Reserves	5,581,066.16
Surplus	5,284,702.80
Total	$296,672,397.41

EXHIBIT A–1

City of Boston and County of Suffolk

CONSOLIDATED BALANCE SHEET — ALL FUNDS

December 31, 1952

General Revenue Funds (Exhibit B–1)	Special Revenue Funds (Exhibit C–1)	Capital Improvement Funds (Exhibit D–1)	Debt and Sinking Funds (Exhibit E–1)	Trust Funds (Exhibit F–1)
$3,468,896.64	$4,790,027.15	$6,202,850.39	$741,222.73	$5,563,819.77
11,231,094.74				
7,285,809.57	1,544,424.05		546,174.88	47,106.82
14,822,676.97				
		16,995,000.00		
3,842.61			308,189.48	
			62,912,376.17	91,566,569.89
			68,642,315.55	
$36,812,320.53	$6,334,451.20	$23,197,850.39	$133,150,278.81	$97,177,496.48
$15,000,000.00				
3,826,399.71	$1,000,736.15	$6,202,834.29		
3,391,768.81	163,886.43	16.10		$376.78
	49,000.00			
7,459,202.07	1,544,424.05		$854,364.36	47,106.82
				97,130,012.88
		16,995,000.00		
			132,141,500.00	
2,502,220.22	3,028,638.07		50,207.87	
4,632,729.72	547,766.50		104,206.58	
$36,812,320.53	$6,334,451.20	$23,197,850.39	$133,150,278.81	$97,177,496.48

EXHIBIT A-2
City of Boston and County of Suffolk
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
Fiscal Year Ended December 31, 1952

	Grand Totals	General Revenue Funds	
		City and County	Schools
Cash Balances, January 1, 1952	$15,396,076.80	−$1,689,206.66	$2,289,486.12
Receipts and Transfers			
Taxes	104,137,224.31	68,039,349.58	26,878,633.96
Tax Titles and Possessions	765,248.75	765,248.75	
Departmental Revenues — Regular	24,367,557.25	22,981,371.45	1,386,185.80
Revenues Reserved for Special Objects	16,465,992.53		1,034,911.38
Distributions by Commonwealth	13,456,835.08	13,037,002.40	419,832.68
Revenue Anticipation Loans	60,000,000.00	60,000,000.00	
Federal Grants	10,796,553.71		
Sinking Fund Commission Payments	6,190,248.31		
Metropolitan Transit District Debt Requirements	1,982,751.26		
Trust Fund Income, etc.	2,321,521.65		
Revenue Departments	7,608,846.55		
Loans for Permanent Improvements	6,000,000.00		
Total Receipts	$254,092,779.40	$164,822,972.18	$29,719,563.82
Transfers and Adjustments	4,698,012.08	3,021,728.50	829,308.89
Total Receipts and Transfers	$258,790,791.48	$167,844,700.68	$30,548,872.71
Cash Funds Available for Payments in 1952	$274,186,868.28	$166,155,494.02	$32,838,358.83
Expenditures and Transfers			
Departmental Operating Expenses	$127,388,810.66	$98,088,220.54	$29,300,590.12
Debt Redemption and Interest Payments	15,980,390.82		
State Assessments	110,688.26	110,688.26	
Metropolitan District Assessments	1,808,611.32	1,670,215.57	
Metropolitan Transit Authority Charges	3,907,377.16	3,907,377.16	
Boston Retirement System	1,817,837.88	1,817,837.88	
State-Boston Retirement System Pension Fund	834,872.64	834,872.64	
Refunds	4,749,599.13	4,748,009.13	
Sumner Traffic Tunnel Excess Receipts Paid to Sinking Fund Commission	658,192.59		
Payments from Special Reserved Accounts	13,561,504.06		23,525.98
Revenue Departments	4,782,968.97		
Metropolitan Water Assessment	1,636,959.98		
Revenue Anticipation Loans	55,000,000.00	55,000,000.00	
Federal Grants	11,870,733.86		
Rapid Transit Interest and Sinking Funds	1,980,585.03		
Capital Outlays	6,651,722.79		
Trust Fund Income, etc.	2,269,311.50		
Warrants Payable — 1951	3,246,379.83		
Total Expenditures	$258,256,546.48	$166,177,221.18	$29,324,116.10
Transfers and Adjustments	1,093,963.96	15,872.09	35,230.20
Total Expenditures and Transfers	$259,350,510.44	$166,193,093.27	$29,359,346.30
Cash Balances, December 31, 1952	$14,836,357.84	−$37,599.25	$3,479,012.53

EXHIBIT A–2

City of Boston and County of Suffolk

CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT

Fiscal Year Ended December 31, 1952

General Revenue Funds	Special Revenue Funds		Capital Improvement Funds	Trust Funds Reflected in Auditor's Accounts
Debt and Interest Requirements	Maintenance	Debt and Interest Requirements		
$37,473.25	$8,322,901.75	$31,984.55	$6,079,851.06	$323,586.73
9,219,240.77				
33,340.06	14,803,594.52	105,996.16	488,150.41	
	10,675,310.62		121,243.09	
106,337.19		6,083,911.12		
		1,982,751.26		
				2,321,521.65
	6,228,061.33	1,380,785.22		
			6,000,000.00	
$9,358,918.02	$31,706,966.47	$9,553,443.76	$6,609,393.50	$2,321,521.65
469,382.86	211,886.43		165,328.62	376.78
$9,828,300.88	$31,918,852.90	$9,553,443.76	$6,774,722.12	$2,321,898.43
$9,865,774.13	$40,241,754.65	$9,585,428.31	$12,854,573.18	$2,645,485.16
$9,666,038.32		$6,314,352.50		
138,395.75				
				$1,590.00
		658,192.59		
5,856.70	$13,426,125.22	105,996.16		
	4,291,902.72	491,066.25		
	1,636,959.98			
	11,870,733.86			
		1,980,585.03		
			$6,651,722.79	
				2,269,311.50
	3,246,379.83			
$9,810,290.77	$34,472,101.61	$9,550,192.53	$6,651,722.79	$2,270,901.50
28,000.00	1,014,861.67			
$9,838,290.77	$35,486,963.28		$6,651,722.79	$2,270,901.50
$27,483.36	$4,754,791.37	$35,235.78	$6,202,850.39	$374,583.66

SCHEDULE A-1

City of Boston and County of Suffolk

DETAIL OF CASH BALANCES IN TREASURY

December 31, 1952

General Revenue Funds:		
City Budget		$1,963,135.05
County Budget		22,939.09
School Budget	$1,783,995.26	
Schools — Unliquidated Reserve 1952	19,130.39	
Schools — Amount remaining in Treasury for School Purposes (Chapter 206, Special Acts of 1919.)	846,577.99	
		2,649,703.64
City Debt Requirements, Interest	$20,875.06	
City Loans, Redemption of	6,608.30	
		27,483.36
Park, South End District		1,096.95
Parking Meters, Acquisition and Installation of		14,400.00
Playground, Fairmount Section, Hyde Park		13,350.00
Warrants Payable:		
City Budget	$2,423,768.56	
County Budget	138,691.36	
School Budget	829,308.89	
		3,391,768.81
Free Cash:		
Temporary Loans Outstanding, December 31, 1952	$15,000,000.00	
Cumulative Cash Deficit, December 31, 1952	19,615,917.48	
	$4,615,917.48	
State Assessments, 1952 (Net Overestimate)	937.22	
Deficit under requirements		−4,614,980.26
Total General Revenue Funds Cash (Exhibit A–1)		$3,468,896.64
Special Revenue Funds:		
Income Departments:		
Water Service	$470,293.11	
Water Service, Sale of Property	17,200.00	
Water Service, Deposit Account	49,365.00	
Printing Department	5,229.35	
House of Correction, Industries	9,566.85	
Sumner Traffic Tunnel	220,880.04	
		772,534.35
Rapid Transit Interest and Sinking Fund Account		32,958.28
Traffic Tunnel Retirement Loan, Interest		2,277.50
Federal Grants:		
Public Welfare Department:		
Old Age Assistance	$387.26	
Old Age Assistance — Administration Expenses	17,982.19	
Aid to Dependent Children	175.36	
Aid to Dependent Children—Administration Expenses	903.88	
Disability Assistance	7,900.00	
		27,348.69
Hospital Department:		
Cadet Nursing Program	$2,776.52	
Veterans' Training	867.74	
		3,644.26

SCHEDULE A–1

City of Boston and County of Suffolk

DETAIL OF CASH BALANCES IN TREASURY

December 31, 1952

Miscellaneous:		
Blue Cross Deductions	$42,457.95	
Collecting Department, Suspense Account	1,287.85	
Debt Drawn for but Unpaid	49,000.00	
Duplicates and Overpayments	187,484.84	
Interest Tailings	3,686.25	
Park Department, Suspense Account	5,053.71	
Payroll Tailings Account	69,621.33	
Credit Unions Deductions	71,966.00	
Union Dues Deductions	7,345.95	
Sales of City Property — General	225,519.63	
Sales of City Property — Schools	100,758.42	
Street Openings Account	39,812.69	
Tellers' Adjustment Account	529.70	
Unclaimed Money	3,814.56	
Payroll Deductions for Purchase of War Bonds	138,786.28	
Unliquidated Reserves — 1952 and Prior	772,980.69	
Withholding Tax Deductions	1,244,334.38	
Special Guarantee Deposit Account	1,600.00	
Warrants Payable	163,886.43	
Parking Facilities Fund	53,632.20	
Parking Meter Fees	591,906.71	
Parking Facilities, Local Communities	133,048.50	
Off-Street Parking Facilities, Rental Performance Account	42,750.00	
		$3,951,264.07
Total Special Revenue Funds Cash (Exhibit A–1)		$4,790,027.15
Capital Improvement Funds:		
Boston Traffic Commission:		
Automatic Traffic Control Signals in Various Sections of the City	$36,244.13	
Fire Department:		
Construction and Reconstruction of Buildings and Original Equipment and Furnishings thereof	139,837.85	
Hospital Department:		
Construction of Buildings and Original Equipment and Furnishings thereof	77,874.31	
Long Island Hospital:		
Construction of Buildings and Original Equipment and Furnishings thereof	5,130.77	
Library Department:		
Construction of Buildings and Original Equipment and Furnishings thereof	139,608.04	
Park Department:		
Construction of Buildings and Original Equipment and Furnishings thereof	85,199.73	
Establishment of Parks and Playgrounds	165,000.00	
Public Buildings Department:		
Construction of Buildings and Original Equipment and Furnishings thereof	304,761.93	

SCHEDULE A–1

City of Boston and County of Suffolk

DETAIL OF CASH BALANCES IN TREASURY

December 31, 1952

Capital Improvement Funds (*Concluded*):		
Public Welfare Department:		
Construction of Buildings and Original Equipment and Furnishings thereof	$42,233.95	
Public Works Department:		
Bridges, Construction of	1,093,856.41	
Construction of Buildings and Original Equipment and Furnishings thereof	11,900.44	
Public Ways, Construction of	1,308,338.91	
Sewerage Works	607,260.61	
Miscellaneous:		
City of Boston Parking Facilities	940,208.62	
Departmental Equipment	1,962.20	
Permanent Housing for Veterans of World War II	1,032,605.51	
Voting Machines	23,942.22	
Civil Defense Activities	186,868.66	
		$6,202,834.29
Warrants Payable		16.10
Total Capital Improvement Funds Cash (Exhibit A–1)		$6,202,850.39
Sinking Funds:		
Rapid Transit Debt	$17,507.35	
Traffic Tunnel Debt	619,508.80	
Moneys for Reduction of Debt	104,206.58	
		741,222.73
Total Sinking Fund Cash (Exhibit A–1)		$741,222.73
Trust Funds:		
Appropriation Balances	$374,206.88	
Balances held for Investment	670,051.44	
Warrants Payable	376.78	
		$1,044,635.10
Retirement Board Funds	$4,481,851.00	
Teachers' Retirement Fund	20,240.22	
Permanent School Pension Fund	1,513.57	
Franklin Fund	15,579.88	
		4,519,184.67
Total Trust Funds Cash (Exhibit A–1)		$5,563,819.77
Total Cash Balance (Exhibit A–1)		$20,766,816.68
Total Cash Balance (as above)		$20,766,816.68
Less: Sinking Funds	$741,222.73	
Trust Funds in Treasurer's Custody	5,189,236.11	
		5,930,458.84
Operating Cash Balance (Exhibit A–2)		$14,836,357.84

SECTION B

GENERAL REVENUE FUNDS

EXHIBIT B-1

City of Boston and County of Suffolk

BALANCE SHEET — GENERAL REVENUE FUNDS

December 31, 1952

ASSETS

Cash in Treasury		$3,468,896.64
Accounts Receivable:		
Taxes:		
Levies of 1944 and Prior	$12,466.43	
Levy of 1945	355.50*	
Levy of 1946	43.45*	
Levy of 1947	5,399.98	
Levy of 1948	442,749.44	
Levy of 1949	428,446.20	
Levy of 1950	533,237.32	
Levy of 1951	1,523,818.77	
Levy of 1952	8,115,825.66	
		11,061,544.85
Taxes — Chap. 59, Section 5A		169,549.89
Motor Vehicle Excise Taxes:		
Levies of 1950 and Prior	$1,026,730.37	
Levy of 1951	656,338.74	
		1,683,069.11
Special Assessments:		
Added to Taxes:		
Sidewalk 1951 and Prior	$1,420.55	
Sidewalk 1952	159.17	
Unapportioned:		
Sidewalk 1951 and Prior	5,999.51	
Assessments Apportioned but not due:		
Sidewalk	3,842.61	
		11,421.84
Departmental Commitments:		
City	$1,034,175.46	
County	4,528.30	
Public Service Enterprises	7,509.50	
		1,046,213.26
Tax Titles — General Revenue		2,571,005.59
Tax Possessions		1,977,942.38
Overlay Deficit Funding Account		12,158,680.03
Abatements in Excess of Overlay:		
Levy of 1950	$1,738,365.52	
Levy of 1951	925,631.42	
		2,663,996.94
Total		$36,812,320.53

* Credit balances.

EXHIBIT B–1

City of Boston and County of Suffolk

BALANCE SHEET — GENERAL REVENUE FUNDS

December 31, 1952

Liabilities and Reserves

Temporary Loans:		
In Anticipation of Revenue		$15,000,000.00
Appropriation Balances:		
City Budget	$1,963,135.05	
County Budget	22,939.09	
School Budget	1,812,842.21	
Debt Requirements	27,483.36	
		3,826,399.71
Warrants Payable:		
City Budget	$2,423,768.56	
County Budget	138,691.36	
School Budget	829,308.89	
		3,391,768.81
Reserved Accounts:		
Taxes — To be refunded	$418,696.56	
Tax Titles — To be refunded	2,189.94	
School Committee — Unliquidated Reserve 1952	19,130.39	
		440,016.89
Revenues Available When Collected:		
Motor Vehicle Excise Taxes	$1,683,069.11	
Taxes — Chap. 59, Section 5A	169,549.89	
Special Assessments	11,421.84	
Departmental Commitments	1,046,213.26	
Tax Title	2,571,005.59	
Tax Possessions	1,977,942.38	
		7,459,202.07
Overlay Reserved for Abatements:		
Levy of 1952		2,061,266.11
State Assessments — Net Overestimate — 1952		937.22
Surplus Receipts (Available for appropriation):		
School Committee		846,577.99
Surplus Revenue (See Schedule B–5)		3,786,151.73
Total		$36,812,320.53

EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Estimated Receipts and Expenditures Compared with Actual
Fiscal Year Ended December 31, 1952

REVENUES

	Adjusted Tax Levy Estimate	Actual Receipts		
DEPARTMENTAL REVENUES:				
City Departments — Actual Receipts			$9,696,707.39	
Less:— Revenues Credited to Appropriations		$166.65		
Refunds		49,026.44		
			49,193.09	
	$18,632,900.00			$19,647,514.30
County Departments — Actual Receipts			$957,800.34	
Less:— Refunds			2,145.00	
	800,000.00			955,655.34
Boston Housing Authority	2,400,000.00			2,025,309.90
Courthouse Maintenance	175,000.00			152,018.05
Excise Tax on Foreign Ships	13,000.00			13,333.33
Parking Meter Fees	325,000.00			325,000.00
	$22,345,900.00			$23,118,830.92
SCHOOL SURPLUS AND RECEIPTS:				
Actual Receipts			$1,386,185.80	
School Surplus — January 1, 1952			290,733.10	
			$1,676,918.90	
Less:— Damages by Dogs, etc			23,525.98	
	1,618,162.72			1,653,392.92
REAL AND PERSONAL PROPERTY TAXES:				
Collections on 1952 Assessments			$96,507,602.76	
Collections on Prior Years' Assessments			4,842,361.63	
			$101,349,964.39	
Less:— Refunds			4,665,407.49	
	102,035,112.68			96,684,556.90
POLL TAXES:				
Collections on 1952 Assessments			$277,554.27	
Collections on Prior Years' Assessments			23,670.00	
	490,710.00			301,224.27
MOTOR VEHICLE EXCISE TAXES:				
Collections on 1952 Assessments			$1,508,935.00	
Collections on Prior Years' Assessments			937,586.12	
			$2,446,521.12	
Less:— Refunds			29,185.41	
	3,485,000.00			2,417,335.71
TAX TITLES — General Revenue			$663,133.75	
Less:— Refunds			2,244.79	
				660,888.96

EXHIBIT B–2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Estimated Receipts and Expenditures Compared with Actual

Fiscal Year Ended December 31, 1952

EXPENDITURES

		Adjusted Tax Levy Estimate	Actual Payments		
City Maintenance:					
Gross Expenditures				$91,585,681.13	
Balances Credited to 1953 Appropriations				1,991,982.00	
				$93,577,663.13	
Trust Fund Income Appropriated for Maintenance			$176,593.82		
Balances Carried Forward from 1951			2,022,218.25		
Revenue Credited to Appropriations			166.65		
				2,198,978.72	
Actual Tax Levy Estimate	$92,303,493.72				
Less:— Net Transfers from	170,631.94				
		$92,132,861.78			$91,378,684.41
County Maintenance:					
Gross Expenditures				$6,502,539.41	
Balances Credited to 1953 Appropriations				22,939.09	
				$6,525,478.50	
Balances Carried Forward from 1951				133,103.29	
Actual Tax Levy Estimate	$6,242,960.28				
Add:— Net Transfers to	192,046.85				
		6,435,007.13			6,392,375.21
School Maintenance:					
Gross Expenditures				$29,300,590.12	
Balances Credited to 1953 Appropriations				1,803,125.65	
Unexpended Balances Available for 1953 Appropriations				846,577.99	
				$31,950,293.76	
Balances Carried Forward from 1951			$1,998,753.02		
Income Appropriated for Maintenance			1,015,780.99		
Pension Revenue from State			294,832.68		
Permanent School Pension Fund			125,000.00		
Unliquidated Reserve — Schools — 1952			19,130.39		
				3,453,497.08	
		28,496,796.68			28,496,796.68
Debt Requirements:					
Gross Expenditures				$9,666,038.32	
Balances Credited to 1953 Appropriations				27,483.36	
				$9,693,521.68	
Balances Carried Forward from 1951			$37,473.25		
Receipts from Sinking Fund Commission			106,337.19		
Transfer from Water Receipts (Surplus)			453,823.29		
Accrued Interest on Permanent Loans			20,875.06		
Premium on Permanent Loans			6,608.30		
				625,117.09	
Actual Tax Levy Estimate	$9,080,845.02				
Less:— Net Transfers from	12,440.43				
		9,068,404.59			9,068,404.59

EXHIBIT B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Estimated Receipts and Expenditures Compared with Actual

Fiscal Year Ended December 31, 1952

REVENUES

	Adjusted Tax Levy Estimate	Actual Receipts		
Tax Possessions				$102,115.00
Income Tax	$4,264,200.34			4,264,200.34
Corporation Tax	4,106,309.70			4,106,309.70
Estimated Receipts (Authorized by Henry F. Long, Commissioner of Corporations and Taxation — Special Item)	7,140,000.00			3,163,640.07
Meals Tax (Old Age Assistance)	290,431.37			520,485.88
Miscellaneous Revenues:				
Reimbursement for Loss of Taxes on State-Owned Land	212,221.13			181,164.27
Town of Brookline				1,823.64
Taxes from Commonwealth of Massachusetts				14,982.71
Taxes — Chapter 59, Section 5A				9,374.85
Street Openings Account				26,975.26
Transfers from Special Funds:				
Unliquidated Reserves	34,736.12			34,736.12
Parking Meter Fees	9,327.00			9,327.00
Total	$146,032,111.06			$137,271,364.52

Income and Credits Utilized in the Tax Levy	$146,032,111.06	
Actual Maintenance Receipts	137,271,364.52	
Excess of Estimated Receipts over Actual		$8,760,746.54
Tax Levy Appropriations and Warrants	$146,032,111.06	
Actual Expenditures	143,200,565.65	
Unexpended Balances		2,831,545.41
Operating Deficit — 1952		$5,929,201.13

EXHIBIT B–2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Estimated Receipts and Expenditures Compared with Actual

Fiscal Year Ended December 31, 1952

EXPENDITURES

	Adjusted Tax Levy Estimate	Actual Payments	
Contributions to Retirement Funds:			
Gross Expenditures		$2,652,710.52	
Less:— Pension Revenue from State		774,184.09	
	$1,878,526.43		$1,878,526.43
State Assessments:			
Actual Expenditures		$110,688.26	
Less:— Reserve for Overestimate — 1951		17,021.70	
		$93,666.56	
Add:— Reserve for Overestimate — 1952		9,826.15	
	103,492.71		103,492.71
Metropolitan District Assessments:			
Actual Expenditures		1,808,611.32	
Add:— Reserve for Underestimate — 1951		308,395.98	
		$2,117,007.30	
Less:— Reserve for Underestimate — 1952		43,408.33	
	2,073,598.97		2,073,598.97
Metropolitan Transit Authority Assessments:			
Actual Expenditures		$3,907,377.16	
Less:— Reserve for Overestimate — 1951		133,562.43	
		$3,773,814.73	
Add:— Reserve for Overestimate — 1952		34,519.40	
	3,808,334.13		3,808,334.13
Overlay Deficit Funding Account, Acts of 1950	2,000,000.00		
Transfers from Special Funds:			
Unliquidated Reserves	34,736.12		
Transfers to Other Funds:			
Departmental Equipment	312.52		312.52
Relocation of Buildings, etc	40.00		40.00
Total	$146,032,111.06		$143,200,565.65

Accumulated Deficit — January 1, 1952	$13,686,716.35
Add: — Operating Deficit — 1952	5,929,201.13
Accumulated Deficit — December 31, 1952	$19,615,917.48

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1952

Department or Activity	Balances from 1951	Credits		Loans
		Revenue Received	Appropriations	
City Budget				
General Government				
Mayor, Office Expenses			$132,445.37	
City Council			142,714.72	
City Council Proceedings			14,000.00	
Election Department			579,952.32	
Auditing Department			183,778.33	
Central Payroll Division			53,480.71	
Budget Department			42,351.10	
Personnel Classification and Pay Plan, Establishment of			1,200,000.00	
Assessing Department			649,641.09	
Collecting Department	$3,835.00		197,946.32	
Treasury Department	5,063.80		192,571.18	
Supply Department			107,971.82	
Sinking Funds Department			3,750.00	
Law Department	27,375.11		395,672.59	
City Clerk Department			87,846.92	
Preservation and Care of Old Records and Papers	546.09			
City Documents			30,000.00	
Registry Department			137,588.77	
Statistics Department			24,106.64	
City Planning Board			68,851.87	
Board of Zoning Adjustment			2,160.00	
City Planning Board — Rezoning Study			20,000.00	
Public Buildings Department	652.20		1,027,927.58	
Boston Retirement Board			33,329.77	
State-Boston Retirement System, Expense Fund			65,218.89	
Finance Commission			60,000.00	
Conventions and Entertainment of Distinguished Guests			75,560.00	
Public Celebrations		$166.65	73,494.00	
Public Works Department:				
Central Office			59,273.29	
Automotive Division	10,327.44		669,821.68	
Public Safety				
Police Department			13,291,130.00	
Fire Department	46,422.85		10,423,470.50	
Electrical Inspection Division	170.00		152,386.34	
Building Department			415,637.60	
Board of Appeal			22,973.40	
Board of Examiners			7,017.60	
Unsafe Buildings, Securing, Removing, etc.	38,411.27			
Weights and Measures Department			82,634.99	
Licensing Board			107,330.22	
Civil Defense Activities			70,973.74	
Highways				
Public Works Department:				
Bridge Service			756,611.17	
Bridges, Construction of	161,236.59			
Bridges, Repairs, etc.	191,849.86		310,000.00	
Lighting Service			1,251,829.03	
Paving Service			1,434,245.00	
Reconstruction of Streets	53,064.01		103,000.00	
Sidewalks, Construction and Reconstruction of	40,912.49		86,000.00	
Street Signs	16,826.28		6,000.00	
Public Ways, Construction of			157,500.00	
Snow Removal	13,936.48		450,000.00	
Street Laying-Out Department			260,055.02	
Boston Traffic Commission	9,214.70		625,828.66	
Parking Meters, Acquisition and Installation of	14,400.00			
Park Department:				
Reconstruction and Repairs of Parkways and Roadways	33,966.73		110,000.00	

EXHIBIT B–3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1952

Transfers (Schedule B–6)		Total Amounts Available	Total Expenditures (B–2)	Balances	
To	From			Remaining In Treasury	Carried Forward to 1953
$15,000.00		$147,445.37	$147,076.65	$368.72	
		142,714.72	141,837.80	876.92	
1,875.00		15,875.00	15,854.80	20.20	
18,000.00	$2,368.93	595,583.39	570,900.29	24,683.10	
9,500.00	491.62	192,786.71	192,086.98	699.73	
2,200.00		55,680.71	55,511.96	168.75	
1,200.00	4,682.84	38,868.26	38,242.57	625.69	
	1,163,616.00	36,384.00	3,094.94		$33,289.06
30,800.00		680,441.09	665,172.66	915.23	14,353.20
8,000.00		209,781.32	208,718.69	1,062.63	
8,000.00	312.52	205,322.46	203,164.33	2,158.13	
7,000.00		114,971.82	114,326.20	645.62	
		3,750.00	3,666.41	83.59	
35,900.00	15,559.57	443,388.13	431,985.10	11,403.03	
2,000.00		89,846.92	87,449.10	2,397.82	
		546.09			546.09
5,000.00		35,000.00	34,639.48	360.52	
8,000.00		145,588.77	138,086.90	1,271.87	6,230.00
500.00		24,606.64	23,624.31	982.33	
1,000.00		69,851.87	65,247.59	4,604.28	
		2,160.00	1,639.11	520.89	
		20,000.00	1,001.10		18,998.90
44,500.00		1,073,079.78	1,049,980.55	23,099.23	
6,400.00	4,800.00	34,929.77	32,952.35	1,977.42	
4,800.00		70,018.89	70,018.89		
	2,050.00	57,950.00	53,954.94	3,995.06	
1,302.70	15,000.00	61,862.70	61,862.70		
11,638.66		85,299.31	85,299.31		
3,000.00	270.00	62,003.29	59,649.32	2,353.97	
57,020.00	3,800.00	733,369.12	721,650.30	11,466.85	251.97
9,327.00	84,598.91	13,215,858.09	13,127,252.23	88,605.86	
43,256.86	13,125.00	10,500,025.21	10,407,540.11	34,196.88	58,288.22
8,000.00		160,556.34	157,282.73	1,273.61	2,000.00
12,200.00		427,837.60	427,675.75	161.85	
500.00	34.94	23,438.46	20,602.49	2,835.97	
334.94		7,352.54	7,333.00	19.54	
7,500.00		45,911.27	45,154.45		756.82
6,412.13		89,047.12	88,073.96	973.16	
	130.00	107,200.22	103,927.08	3,273.14	
		70,973.74	66,228.79	4,744.95	
48,000.00		804,611.17	797,492.81	7,118.36	
300.00		161,536.59			161,536.59
	300.00	501,549.86	312,333.51		189,216.35
70,500.00		1,322,329.03	1,313,983.19	8,345.84	
67,891.03	23,200.00	1,478,936.03	1,472,439.90	3,496.13	3,000.00
18,000.00	28,000.00	146,064.01	94,639.75		51,424.26
		126,912.49	78,944.69		47,967.80
		22,826.28	8,455.87		14,370.41
		157,500.00	157,500.00		
13,900.00		477,836.48	476,360.80		1,475.68
13,000.00		273,055.02	264,831.90	1,632.98	6,590.14
20,000.00		655,043.36	641,120.18	13,923.18	
		14,400.00			14,400.00
	17,500.00	126,466.73	19,015.01		107,451.72

EXHIBIT B–3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1952

Department or Activity	Balances from 1951	Credits		Loans
		Revenue Received	Appropriations	
Sanitation				
Public Works Department:				
Sewer Service	$17,273.14		$824,453.77	
Sewerage Works	30,559.66			
Sanitary Service	13,638.00		5,164,835.00	
Health				
Health Department			1,672,238.29	
Federal Public Health Program			27,636.46	
Hospitals				
Hospital Department	193,216.13		10,895,109.00	
Installations, Alterations and Repairs	136,958.28		115,000.00	
Sanatorium Division	67,760.48		2,355,665.00	
Installations, Alterations and Repairs	49,895.42		50,000.00	
Institutions Department:				
Long Island Hospital			1,868,327.50	
Special Improvements and Repairs	148,012.56		180,000.00	
Long Island Viaduct, Construction of	33,937.96			
Public Welfare				
Public Welfare Department:				
Central Office			$19,505,285.30	
Temporary Home			50,963.69	
Wayfarers' Lodge			35,012.25	
Institutions Department:				
Central Office			81,814.93	
Child Welfare Division			751,939.41	
Department of Veterans' Services			1,696,910.39	
Libraries				
Library Department	75,910.99		3,014,115.74	
Recreation				
Board of Recreation			12,000.00	
Park Department	15,772.10		2,820,674.00	
Park and Playground Improvements, etc.	29,729.72		154,000.00	
Rehabilitation of the Franklin Park Zoo	15,340.24		30,000.00	
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of		$176,593.82		
Removal of Trees Afflicted with the Dutch Elm Disease	68,898.05		30,000.00	
Park, South End District	10,054.14			
Playground, West Roxbury District	11,000.00			
Playground, Fairmount Section, Hyde Park	15,000.00			
Enterprises				
Public Works Department:				
Ferry Service	32,953.12		325,844.59	
Boston Housing Authority			27,000.00	
City Record, Publication of			48,417.48	
Unclassified				
Market Division			30,772.97	
Park Department:				
Cemetery Division			289,898.08	
Fairview Cemetery, Extension of	6,225.10			
Fairview and Evergreen Cemeteries, Development of			8,000.00	
Mount Hope Cemetery, Development of			28,000.00	
Cemetery Division, Maintenance and Improvement of	13,041.68			
Workmen's Compensation Service			33,672.00	
Workmen's Compensation			150,000.00	

EXHIBIT B–3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1952

Transfers (Schedule B–6)		Total Amounts Available	Total Expenditures (B–2)	Balances	
To	From			Remaining In Treasury	Carried Forward to 1953
$30,000.00	$9,791.03	$861,935.88	$806,795.57	$10,017.87	$45,122.44
		30,559.66	29,114.36		1,445.30
103,154.25		5,281,627.25	5,270,095.60	8,531.65	3,000.00
24,682.84		1,696,921.13	1,695,960.59	960.54	
	3,720.30	23,916.16	14,504.08	9,412.08	
325,000.00	193,256.86	11,220,068.27	10,845,636.28	211,011.55	163,420.44
30,000.00		281,958.28	68,999.50		212,958.78
65,000.00	15,000.00	2,473,425.48	2,300,864.11	114,244.28	58,317.09
15,000.00		114,895.42	48,999.58		65,895.84
54,000.00	646.68	1,921,680.82	1,866,636.15	48,284.67	6,760.00
		328,012.56	108,616.51		219,396.05
		33,937.96	33,937.96		
74,045.42	51,666.93	19,527,663.79	19,514,782.60	12,881.19	
1,700.00	740.00	51,923.69	49,508.85	2,414.84	
1,440.00		36,452.25	34,167.63	2,284.62	
4,667.03		86,481.96	86,266.88	215.08	
4,000.00	520.35	755,419.06	740,011.57	15,407.49	
69,166.93		1,766,077.32	1,764,247.57	1,829.75	
		3,090,026.73	3,038,229.13	14,622.78	37,174.82
750.00		12,750.00	12,301.04	448.96	
203,500.00		3,039,946.10	3,025,594.07	11,238.52	3,113.51
	19,500.00	164,229.72	153,456.48		10,773.24
		45,340.24	22,366.76		22,973.48
		176,593.82	176,593.82		
		98,898.05	81,814.83		17,083.22
		10,054.14	8,957.19		1,096.95
		11,000.00	11,000.00		
		15,000.00	1,650.00		13,350.00
3,000.00	28,750.00	333,047.71	321,110.60		11,937.11
		27,000.00	27,000.00		
500.00		48,917.48	47,060.71	1,856.77	
1,000.00		31,772.97	30,754.34	1,018.63	
16,227.00	4,500.00	301,625.08	295,999.31	5,625.77	
		6,225.10	1,000.00		5,225.10
	3,227.00	4,773.00	4,754.07	18.93	
	9,000.00	19,000.00	14,925.96		4,074.04
		13,041.68	13,041.68		
700.00		34,372.00	31,108.38	3,263.62	
50,000.00	3,154.25	196,845.75	190,414.17	6,431.58	

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1952

Department or Activity	Balances from 1951	Credits		Loans
		Revenue Received	Appropriations	
Municipal Employment Bureau			$24,690.52	
Art Department			2,617.00	
Executions of Court, Damage Claims and Reimbursements			260,000.00	
Board of Real Estate Commissioners	$593.10		96,897.96	
Construction of Buildings and Original Equipment and Furnishings Thereof	366,981.98			
Relocation of Buildings, East Boston District	1,255.50			
Reserve Fund			150,000.00	
Pensions and Annuities			2,950,000.00	
Care of Veterans' Graves			18,124.16	
Bond Allotment Plan			60,000.00	
Civic Improvement Committee			7,500.00	
Totals — City Budget	$2,022,218.25	$176,760.47	$92,303,493.72	
School Budget				
School Committee				
Administration			$1,138,188.74	
General Administration				
Business Administration				
Educational Administration				
Instruction			19,610,193.09	
Educational Direction and Supervision				
Elementary Schools				
Junior High Schools				
Latin and Day High Schools				
Teachers College				
Special Education				
Physical Education				
Evening and Summer Schools				
Stores and Other Expenditures				
Auxiliary Services			812,963.54	
School Physicians and Nurses				
School Medical Aids				
Transportation of Pupils				
Extended Use of Public Schools				
School Lunches				
Operation of Plant			3,044,110.04	
Office of Schoolhouse Custodian				
Custodians				
Fuel				
Light and Power				
Telephone				
Other Expenditures				
Fixed Charges			297,332.89	
Pensions to Teachers	$8,703.42	$419,832.68		
School Lunch Account, Chapter 417, Acts of 1950	125,484.40	1,008,292.51		
Physical Education, Chapter 658, Acts of 1950	7,394.76	7,488.48		
Unliquidated Reserve — 1951	5,028.64			
Unliquidated Reserve — 1952		19,130.39		
Totals — School Committee	$146,611.22	$1,454,744.06	$24,902,788.30	

EXHIBIT B–3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1952

Transfers (Schedule B–6)		Total Amounts Available	Total Expenditures (B–2)	Balances	
To	From			Remaining In Treasury	Carried Forward to 1953
$1,230.00		$25,920.52	$25,744.36	$176.16	
		2,617.00	2,539.00	78.00	
		260,000.00	258,772.47	1,227.53	
2,000.00		99,491.06	97,868.08	1,622.98	
		366,981.98	17,106.68		$349,875.30
	$40.00	1,215.50	125.00		1,090.50
	150,000.00				
		2,950,000.00	2,948,740.99	1,259.01	
200.00		18,324.16	17,941.17	382.99	
		60,000.00	59,933.50	66.50	
		7,500.00	1,748.42		5,751.58
$1,702,721.79	$1,873,353.73	$94,331,840.50	$91,585,681.13	$754,177.37	$1,991,982.00
				Available for Appropriation in 1953	
	$15,196.00	$1,122,992.74	$1,095,298.70	$27,694.04	
			117,188.47		
			307,876.00		
			670,234.23		
$13,220.00	30,000.00	19,593,413.09	19,313,127.87	280,285.22	
			469,505.40		
			8,109,780.84		
			2,057,286.16		
			5,471,931.25		
			194,695.94		
			2,037,432.25		
			760,410.25		
			183,944.38		
			28,141.40		
2,976.00		815,939.54	801,878.88	14,060.66	
			425,446.05		
			43,782.97		
			45,569.28		
			122,668.33		
			164,412.25		
		3,044,110.04	3,032,729.49	11,380.55	
			43,823.26		
			2,094,407.72		
			466,055.00		
			306,208.10		
			73,188.41		
			49,047.00		
29,000.00		326,332.89	324,384.10	1,948.79	
		428,536.10	428,152.16		$383.94
		1,133,776.91	968,503.83		165,273.08
		14,883.24	13,982.00		901.24
		5,028.64	29.84	4,998.80	
		19,130.39			19,130.39
$45,196.00	$45,196.00	$26,504,143.58	$25,978,086.87	$340,368.06	$185,688.65

EXHIBIT B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1952

Department or Activity	Balances from 1951	Credits		Loans
		Revenue Received	Appropriations	
Department of School Buildings				
Alterations, Repairs, Furniture and Fixtures	$958,611.30		$2,801,624.72	
Administration Expenses — Salaries			338,130.00	
Administration Expenses — Office Expenses			30,000.00	
Alterations, Furniture and Equipment for Special Educational Needs			399,939.72	
General Alterations and Repairs	958,611.30		2,025,750.00	
Pensions and Annuities			6,205.00	
Workmen's Compensation			1,600.00	
Land and Buildings for Schools	893,530.50		792,383.66	
Rent of Hired Accommodations			7,900.00	
Land and Buildings for Schools	893,530.50		784,483.66	
Totals — Department of School Buildings	$1,852,141.80		$3,594,008.38	
Grand Totals — School Budget	$1,998,753.02	$1,454,744.06	$28,496,796.68	
County Budget				
General Government				
Miscellaneous Expenses:				
Auditing Department			$34,344.65	
Budget Department			17,049.18	
Collecting Department			700.00	
Treasury Department			6,931.68	
Registry of Deeds			371,915.05	
Index Commissioners			43,275.47	
County Court House (Custodian)	$32,314.00		578,000.97	
County Buildings			180,255.41	
Correction				
Jail	2,870.00		382,182.98	
Jail Improvements	65,891.53		10,000.00	
Penal Institutions Department:				
Central Office			68,122.79	
House of Correction	15,400.00		866,452.42	
Special Improvements and Repairs	16,627.76			
Middlesex County Training School			60,000.00	
Judicial				
Central Courts:				
Supreme Judicial Court			85,284.75	
Superior Court, Civil Session, General Expenses			661,004.39	
Superior Court, Civil Session, Clerk's Office			327,283.48	
Superior Court, Criminal Session			710,582.94	
Municipal Court, City of Boston			808,679.79	
Boston Juvenile Court			78,444.46	
Probate Court			58,662.01	
District Courts:				
Municipal Court, Charlestown District			56,517.70	
East Boston District Court			58,189.78	
Municipal Court, South Boston District			65,237.08	
Municipal Court, Dorchester District			91,725.02	
Municipal Court, Roxbury District			208,117.83	
Municipal Court, West Roxbury District			67,076.54	
Municipal Court, Brighton District			48,065.00	
District Court of Chelsea			68,713.50	
Medical Examinations:				
Medical Examiner Service, Northern Division			39,125.91	
Medical Examiner Service, Southern Division			28,759.50	
Associate Medical Examiner Service, Northern Division,			3,532.50	
Associate Medical Examiner Service, Southern Division,			3,577.50	

EXHIBIT B–3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1952

Transfers (Schedule B–6)		Total Amounts Available	Total Expenditures (B–2)	Balances	
To	From			Available for Appropriation in 1953	Carried Forward to 1953
		$3,760,236.02	$2,809,032.64	$502,882.33	$448,321.05
		338,130.00	336,579.27	1,550.73	
		30,000.00	28,268.76	1,731.24	
		399,939.72	56,595.71	306,591.11	36,752.90
		2,984,361.30	2,381,317.94	191,475.21	411,568.15
		6,205.00	6,204.96	.04	
		1,600.00	66.00	1,534.00	
		1,685,914.16	513,470.61	3,327.60	1,169,115.95
		7,900.00	4,572.40	3,327.60	
		1,678,014.16	508,898.21		1,169,115.95
		$5,446,150.18	$3,322,503.25	$506,209.93	$1,617,437.00
$45,196.00	$45,196.00	$31,950,293.76	$29,300,590.12	$846,577.99	$1,803,125.65

				Remaining in Treasury	
$3,491.62		$37,836.27	$37,426.68	$409.59	
500.00		17,549.18	17,351.61	197.57	
		700.00	699.96	.04	
288.00		7,219.68	7,108.31	111.37	
442.50		372,357.55	368,591.70	3,765.85	
600.00	$1,780.03	42,095.44	41,495.97	599.47	
40,900.00	5,819.04	645,395.93	638,011.31	3,363.22	$4,021.40
29,345.33		209,600.74	208,345.93	1,254.81	
27,355.71	4.00	412,404.69	411,071.55	1,173.04	160.10
	7,000.00	68,891.53	53,719.94		15,171.59
2,908.53		71,031.32	70,563.66	467.66	
22,000.00	3,675.59	900,176.83	885,892.03	10,698.80	3,586.00
		16,627.76	15,311.16	1,316.60	
718.93		60,718.93	60,718.93		
	1,747.14	83,537.61	80,612.57	2,925.04	
25,216.66		686,221.05	686,221.05		
4,117.14		331,400.62	331,347.53	53.09	
	5,440.95	705,141.99	700,473.20	4,668.79	
5,100.00		813,779.79	810,965.87	2,813.92	
698.84		79,143.30	79,142.41	.89	
618.61		59,280.62	59,224.52	56.10	
4,609.00		61,126.70	60,212.29	914.41	
1,817.00		60,006.78	59,760.28	246.50	
1,925.82		67,162.90	66,788.75	374.15	
2,498.88		94,223.90	94,052.34	171.56	
11,389.59		219,507.42	218,764.53	742.89	
1,816.65		68,893.19	68,608.19	285.00	
700.00		48,765.00	48,389.65	375.35	
1,070.79		69,784.29	69,539.96	244.33	
500.00	81.89	39,544.02	39,221.45	322.57	
246.89		29,006.39	27,926.43	1,079.96	
340.00		3,872.50	3,487.40	385.10	
		3,577.50	3,544.60	32.90	

EXHIBIT B–3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1952

Department or Activity	Balances from 1951	Credits		Loans
		Revenue Received	Appropriations	
Other:				
Social Law Library			$2,000.00	
Insanity Cases			50,215.00	
Miscellaneous Expenses:				
Sheriff			7,935.00	
Unclassified				
Pensions and Annuities			95,000.00	
Totals — County Budget	$133,103.29		$6,242,960.28	
Debt Requirements				
Redemption of Funded Debt:				
City	$10,558.50	$106,337.19	$7,233,281.02	
County			102,000.00	
Redemption of Floating Debt:				
Revenue Anticipation Loans				$60,000,000.00
Interest Payments:				
City	26,914.75		1,729,486.50	
County			16,077.50	
Totals — Debt Requirements	$37,473.25	$106,337.19	$9,080,845.02	$60,000,000.00
State Assessments				
Miscellaneous State Assessments	$17,021.70*		$103,492.71	
Metropolitan District Assessments	308,395.98†		2,073,598.97	
Metropolitan Transit Authority Assessments	133,562.43*		3,808,334.13	
Totals — State Assessments	$157,811.85†		$5,985,425.81	
Contributions to Retirement Funds				
Boston Retirement System:				
Pension Accumulation Fund		$322,128.88	$1,495,709.00	
State-Boston Retirement System:				
Pension Fund		452,055.21	345,535.00	
Military Service Credit Fund			36,739.74	
Workmen's Compensation Credit			542.69	
Totals — Contributions to Retirement Funds		$774,184.09	$1,878,526.43	
Refunds				
City Activities		$49,026.44		
County Activities		2,145.00		
Taxes		4,696,837.69		
Totals — Refunds		$4,748,009.13		
Unclassified				
Accrued Interest on Permanent Loans		$20,875.06		
Damages by Dogs, etc.				
Premiums on Permanent Loans		12,465.00		
Overlay Deficit Funding Account			$2,000,000.00	
Unliquidated Reserve — City — 1948				
Unliquidated Reserve — County — 1948				
Parking Meter Fees				
Public Welfare Department, Refund Account				
Street Openings Account				
Totals — Unclassified		$33,340.06	$2,000,000.00	

† Underestimate

*Overestimate

EXHIBIT B–3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1952

Transfers (Schedule B–6)		Total Amounts Available	Total Expenditures (B–2)	Balances	
To	From			Remaining In Treasury	Carried Forward to 1953
		$2,000.00	$2,000.00		
$8,000.00		58,215.00	55,373.87	$2,841.13	
379.00		8,314.00	8,313.99	.01	
18,000.00		113,000.00	112,259.79	740.21	
$217,595.49	$25,548.64	$6,568,110.42	$6,502,539.41	$42,631.92	$22,939.09
$460,431.59		$7,810,608.30	$7,804,000.00		$6,608.30
		102,000.00	102,000.00		
		60,000,000.00	60,000,000.00		
36,434.63	$28,000.00	1,764,835.88	1,743,960.82		20,875.06
		16,077.50	16,077.50		
$496,866.22	$28,000.00	$69,693,521.68	$69,666,038.32		$27,483.36
		$120,514.41	$110,688.26		$9,826.15*
		1,765,202.99	1,808,611.32		43,408.33†
		3,941,896.56	3,907,377.16		34,519.40*
		$5,827,613.96	$5,826,676.74		$937.22*
		$1,817,837.88	$1,817,837.88		
		797,590.21	797,590.21		
		36,739.74	36,739.74		
		542.69	542.69		
		$2,652,710.52	$2,652,710.52		
		$49,026.44	$49,026.44		
		2,145.00	2,145.00		
		4,696,837.69	4,696,837.69		
		$4,748,009.13	$4,748,009.13		
	$20,875.06				
$23,525.98		$23,525.98	$23,525.98		
	6,608.30	5,856.70	5,856.70		
		2,000,000.00		$2,000,000.00	
34,733.67		34,733.67		34,733.67	
2.45		2.45		2.45	
325,000.00		325,000.00		325,000.00	
156,236.12		156,236.12		156,236.12	
26,975.26		26,975.26		26,975.26	
$566,473.48	$27,483.36	$2,572,330.18	$29,382.68	$2,542,947.50	

†Underestimate

*Overestimate

SCHEDULE B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Receipts
Fiscal Year Ended December 31, 1952

TAXES:			
Current Year's Levy:			
Real Property		$88,038,466.51	
Personal Property		8,469,136.25	
Motor Vehicle Excise		1,508,935.00	
Poll		277,554.27	
Excise Tax, Foreign Ships		13,333.33	
Reimbursements by State for loss of taxes:			
Land for public institutions		181,164.27	
Housing Projects, service charges in lieu of taxes		2,025,309.90	
Taxes from State		14,982.71	
Taxes, Town of Brookline		1,823.64	
Taxes, Chap. 59, Sect. 5A		9,374.85	
			$100,540,080.73
Prior Years' Levies:			
Real Property		$4,508,244.30	
Personal Property		334,117.33	
Motor Vehicle Excise		937,586.12	
Poll		23,670.00	
			5,803,617.75
Interest and Penalties on Delinquent Taxes:			
Real and Personal Property		$123,088.36	
Tax Titles		22,339.02	
Motor Vehicle Excise		13,775.72	
			159,203.10
Tax Titles and Possessions			765,248.75
Total Taxes, Interest and Penalties			$107,268,150.33
LICENSES AND PERMITS:			
Use of Streets:			
Street Laying-Out Department		$116,500.96	
Boston Traffic Commission		26,563.95	
Paving Service		26,366.96	
Sewer Service		6,997.22	
			$176,429.09
Business Licenses and Permits:			
Alcoholic Beverages		$1,568,540.00	
Health:			
Licensing Board		64,693.00	
Health Department		33,878.45	
		$98,571.45	
Police and Protective:			
Police Department		47,900.00	
Pedlers' Licenses issued by State		5,700.00	
Health Department		3,922.00	
Pedlers' Licenses — County of Suffolk		1,089.00	
Street Laying-Out Department		4,303.00	
City Clerk		40.00	
		$62,954.00	
Amusements:			
Mayor's Office		109,315.00	
Mayor's Office—State Share, Sunday Licenses		48,764.00	
Licensing Board		26,680.50	
City Clerk		4,600.00	
		$189,359.50	

SCHEDULE B–1

City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Receipts
Fiscal Year Ended December 31, 1952

Professional and Occupational:			
Board of Examiners	$6,379.00		
Licensing Board	4,087.00		
Police	718.00		
	$11,184.00		
		1,930,608.95	
Non-Business Licenses and Permits:			
Animal:			
School Department	35,055.75		
Marriage:			
Registry Department	17,551.38		
Building Structure and Equipment:			
Building Department	83,182.00		
Electrical Inspection Division	64,088.83		
Street Laying-Out Department	2,142.00		
	$149,412.83		
All Other:			
Fire Department	94,559.50		
Police Department	1,369.00		
	$95,928.50		
		297,948.46	
Total Licenses and Permits			$2,404,986.50
Fines, Forfeits and Penalties:			
Fines:			
Municipal Court, Criminal Session	$440,261.40		
Roxbury District Court	58,961.75		
Superior Court, Criminal Session	27,165.98		
South Boston District Court	15,390.90		
Charlestown District Court	8,278.14		
Dorchester District Court	18,142.46		
West Roxbury District Court	11,420.48		
East Boston District Court	19,278.59		
Chelsea District Court	5,977.31		
Brighton District Court	27,604.78		
Juvenile Court	40.00		
		$632,521.79	
Forfeited Recognizances:			
Municipal Court, Criminal Session	$3,316.00		
East Boston District Court	25.00		
Chelsea District Court	25.00		
		3,366.00	
Total Fines, Forfeits and Penalties			635,887.79
Revenues from Use of Property and Money:			
Rents and Concessions:			
Board of Real Estate Commissioners	$366,171.36		
Canal Street Land	692.39		
Public Buildings Department	15,864.97		
Street Laying-Out Department	2,324.50		
		$385,053.22	
Interest and Premiums:			
Premiums on Permanent Loans	$12,465.00		
Accrued Interest on Loans Negotiated	20,875.06		
Premiums on Temporary Loans	1,306.00		
		34,646.06	
Total Revenues from Use of Property and Money			419,699.28

SCHEDULE B–1

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Receipts

Fiscal Year Ended December 31, 1952

Revenues from Other Agencies:			
Proportionally Shared State Taxes:			
Personal Income Taxes		$4,932,034.70	
Corporation Taxes		6,602,115.41	
			$11,534,150.11
State Grants in Aid:			
For Charities and Relief:			
Public Welfare Department		$11,426,064.70	
Department of Veterans' Services		627,103.98	
		$12,053,168.68	
For School Purposes:			
School Department		771,356.61	
Pensions to Teachers		1,069,016.77	
		$1,840,373.38	
For Public Health:			
Health Department		12,558.62	
Sanatorium Division		167,793.37	
		$180,351.99	
All Other:			
Meal Tax		520,485.88	
Public Buildings Department		15,000.00	
Suffolk County Court House		152,018.05	
		$687,503.93	
			14,761,397.98
Grants from Federal Government:			
For School Purposes:			
School Department			75,222.06
Revenue from Private Sources:			
Donations:			
School Department		$553.00	
Public Celebrations		166.65	
			719.65
Unclaimed Money and Property:			
Police Department			1,704.60
Total Revenue from Other Agencies			$26,373,194.40
Service Charges for Current Services:			
General Government:			
Recording of Legal Instruments:			
Registry of Deeds		$151,902.05	
City Clerk Department		64,121.95	
Land Court		11,683.60	
		$227,707.60	

SCHEDULE B–1

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Receipts

Fiscal Year Ended December 31, 1952

Court Costs, Fees and Charges:		
Municipal Civil Court	$46,781.83	
Superior Civil Court	75,574.14	
Supreme Judicial Court	1,829.00	
Superior Criminal Court	262.80	
	$124,447.77	
All Other:		
Land Court Cases	2,807.84	
Insanity Cases	3,979.60	
City Clerk Department	1,892.37	
Public Buildings Department	1,101.36	
Election Department	1,497.50	
Board of Zoning Adjustment	125.00	
Health Department	1,852.49	
Brighton District Court	1,029.47	
Public Works — Central Office	1,134.00	
Treasury Department	103.34	
Licensing Board	443.60	
Probate Court	12.25	
West Roxbury District Court	468.64	
Street Laying-Out Department	439.00	
Collecting Department	5,862.50	
Building Department	1,285.00	
City Planning Board	46.75	
Auditing Department	665.09	
Assessing Department	27.25	
Charlestown District Court	1,062.76	
Telephone Refunds and Commissions—Various Courts	712.32	
Workmen's Compensation	129.08	
City Messenger	63.00	
Supply Department	15.00	
Middlesex County Training School—Refund of Overcharge	1,203.16	
Medical Examiner, North—Refund Salary	300.00	
Juvenile Court	95.00	
	$28,353.37	
		$380,508.74
Safety:		
Weights and Measures Department	$20,799.73	
Police Department	29,823.56	
Fire Department	7,414.23	
Board of Appeal	2,770.00	
		60,807.52
Highways:		
Bridge Service	$13,041.69	
Paving Service	7,563.74	
Ferry Service	21,545.61	
Sidewalk Assessments	1,098.23	
Boston Traffic Commission	4,191.00	
Lighting Service	692.27	
		48,132.54
Sanitation:		
Sewer Service	$19,817.71	
Sanitary Service	33,058.79	
		52,876.50

SCHEDULE B–1

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Receipts

Fiscal Year Ended December 31, 1952

Health:		
Registry Department	$49,137.05	
Health Department	7.00	
		$49,144.05
Hospitals:		
Hospital Fees:		
Hospital Department	2,204,855.92	
Health Department	68,398.82	
	$2,273,254.74	
All Other:		
Hospital Department	47,413.47	
Sanatorium Division	6,076.65	
	$53,490.12	
		2,326,744.86
Charities:		
Public Welfare Department	$437,367.99	
Child Welfare Division	45,720.60	
Long Island Hospital	1,139,388.87	
Institutions Department—Central Office	325.00	
		1,622,802.46
Correction:		
House of Correction	$16,884.93	
Jail	7,042.00	
		23,926.93
Schools:		
School Department	$502,020.01	
Department of School Buildings	1,978.37	
School Committee, School Lunches, etc.	1,015,780.99	
		1,519,779.37
Libraries:		42,674.48
Recreation:		
Admission and Use Fees:		
Park Department	$46,430.47	
Golf Fees:		
Park Department	52,414.50	
All Other:		
Park Department	2,605.03	
		101,450.00
Miscellaneous:		
Markets	$115,832.41	
Conscience Fund	483.50	
Automotive Division (Sale of Junk)	762.66	
City Record, Publication of	24,948.30	
Pensions and Annuities	1,600.00	
		143,626.87
Total Service Charges for Current Services		$6,372,474.32

SCHEDULE B–1

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Receipts

Fiscal Year Ended December 31, 1952

Loans:			
Tax and Revenue Anticipation:			
Temporary			$60,000,000.00
Contributions and Transfers from Other Funds:			
Contributions from Active Funds for Debt Redemption:			
Sinking Fund Commission	$106,337.19		
Water Service Surplus	453,823.29		
		$560,160.48	
Trust Fund Income Appropriated for Maintenance:			
Parkman Fund	$176,593.82		
Permanent School Pension Fund	125,000.00		
		301,593.82	
Transfers from Special Revenue Funds:			
Parking Meter Fees	$334,327.00		
Unliquidated Reserve, 1952—Schools	19,130.39		
Unliquidated Reserve, 1948-City	34,736.12		
Street Openings	26,975.26		
Warrants Payable—City and County	2,562,459.92		
Warrants Payable—Schools	829,308.89		
		3,806,937.58	
Total Contributions and Transfers from Other Funds			4,668,691.88
Total General Revenue Receipts			$208,143,084.50

Recapitulation

Taxes, Interest and Penalties	$107,268,150.33
Licenses and Permits	2,404,986.50
Fines, Forfeits and Penalties	635,887.79
Revenues from Use of Property and Money	419,699.28
Revenues from Other Agencies	26,373,194.40
Service Charges for Current Services	6,372,474.32
Loans	60,000,000.00
Contributions and Transfers from Other Funds	4,668,691.88
	$208,143,084.50

SCHEDULE B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Department or Activity	Total Expenditures	Personal Service
City Budget		
General Government		
Mayor, Office Expenses	$147,076.65	$100,338.44
City Council	141,837.80	114,085.55
City Council Proceedings	15,854.80	
Election Department	570,900.29	421,218.68
Auditing Department	192,086.98	182,918.55
Central Payroll Division	55,511.96	41,152.68
Budget Department	38,242.57	37,412.68
Personnel Classification and Pay Plan, Establishment of	3,094.94	3,094.94
Assessing Department	665,172.66	567,481.58
Collecting Department	208,718.69	159,704.45
Treasury Department	203,164.33	141,905.37
Supply Department	114,326.20	102,579.77
Sinking Funds Department	3,666.41	3,072.11
Law Department	431,985.10	306,528.58
City Clerk Department	87,449.10	78,891.52
City Documents	34,639.48	
Registry Department	138,086.90	117,188.22
Statistics Department	23,624.31	23,425.41
City Planning Board	65,247.59	60,501.45
Board of Zoning Adjustment	1,639.11	1,060.00
City Planning Board — Rezoning Study	1,001.10	
Public Buildings Department	1,049,980.55	681,883.79
Boston Retirement Board	32,952.35	20,436.95
State-Boston Retirement System, Expense Fund	70,018.89	63,991.56
Finance Commission	53,954.94	45,742.62
Conventions and Entertainment of Distinguished Guests	61,862.70	7,349.94
Public Celebrations	85,299.31	11,591.48
Public Works Department:		
Central Office	59,649.32	56,645.32
Automotive Division	721,650.30	398,567.13
Public Safety		
Police Department	13,127,252.23	12,157,921.07
Fire Department	10,407,540.11	9,683,578.71
Electrical Inspection Division	157,282.73	150,441.62
Building Department	427,675.75	406,012.47
Board of Appeal	20,602.49	19,257.05
Board of Examiners	7,333.00	7,098.94
Unsafe Buildings, Securing, Removing, etc.	45,154.45	
Weights and Measures Department	88,073.96	80,396.62
Licensing Board	103,927.08	84,571.63
Civil Defense Activities	66,228.79	31,586.46
Highways		
Public Works Department:		
Bridge Service	797,492.81	730,551.76
Bridges, Repairs, etc.	312,333.51	
Lighting Service	1,313,983.19	9,930.16
Paving Service	1,472,439.90	1,325,433.75
Reconstruction of Streets	94,639.75	
Sidewalks, Construction and Reconstruction of	78,944.69	
Street Signs	8,455.87	
Public Ways, Construction of	157,500.00	157,500.00

SCHEDULE B–2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
$7,924.27	$11,118.30	$27,488.94	$206.70			
19,339.05	5,258.62	263.20	2,891.38			
15,854.80						
114,245.23	24,305.43	9,375.95	1,755.00			
1,907.61	6,584.50	586.32	90.00			
5,119.22	9,240.06					
121.11	666.78	42.00				
14,199.61	28,130.92	2,166.82	53,193.73			
5,186.50	34,400.84	4,732.08	4,694.82			
34,855.93	12,657.87	11,071.35	2,673.81			
4,471.48	6,838.96	175.00	260.99			
	439.30	155.00				
118,202.99	4,856.23	1,403.50	993.80			
3,080.24	5,132.34	177.00	168.00			
34,639.48						
11,357.77	9,197.41	119.00	224.50			
45.00	150.90		3.00			
2,850.62	894.32	597.75	403.45			
445.68	133.43					
1,001.10						
226,009.52	51,383.20	76,526.49	14,177.55			
11,843.45	611.95		60.00			
2,471.25	2,415.58	150.00	990.50			
2,031.40	351.38	5,667.54	162.00			
4,659.63	140.81	49,712.32				
1,984.05	419.14	71,304.64				
1,482.98	1,298.70	42.00	180.32			
69,835.41	157,460.85	8,711.97	87,074.94			
422,148.03	450,650.90	5,377.80	91,154.43			
205,899.52	370,214.98	5,702.48	142,144.42			
3,379.68	3,233.93	95.00	132.50			
15,344.37	5,997.20	51.50	270.21			
942.00	403.44					
8.60	220.46	5.00				
45,154.45						
1,200.20	2,498.76	1,181.28	2,797.10			
2,476.12	4,816.71	10,941.00	1,121.62			
11,454.13	12,496.37	8,814.08	1,877.75			
25,296.93	39,337.78	305.00	2,001.34			
312,333.51						
1,303,973.89	79.14					
12,499.81	133,459.83	182.50	864.01			
94,639.75						
78,944.69						
8,455.87						

SCHEDULE B–2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Department or Activity	Total Expenditures	Personal Service
Public Works Department (*Concluded*):		
Snow Removal	$476,360.80	$155,688.33
Street Laying-Out Department	264,831.90	250,834.63
Boston Traffic Commission	641,120.18	492,322.31
Park Department:		
Reconstruction and Repair of Parkways and Roadways	19,015.01	
Sanitation		
Public Works Department:		
Sewer Service	806,795.57	632,088.22
Sewerage Works	29,114.36	29,114.36
Sanitary Service	5,270,095.60	2,498,248.31
Health		
Health Department	1,695,960.59	1,344,693.68
Federal Public Health Program	14,504.08	13,481.92
Hospitals		
Hospital Department	10,845,636.28	7,612,404.95
Installations, Alterations and Repairs	68,999.50	
Sanatorium Division	2,300,864.11	1,565,093.57
Installations, Alterations and Repairs	48,999.58	
Institutions Department:		
Long Island Hospital	1,866,636.15	1,086,042.38
Special Improvements and Repairs	108,616.51	
Long Island Viaduct, Construction of	33,937.96	
Public Welfare		
Public Welfare Department:		
Central Office	19,514,782.60	1,029,500.00
Temporary Home	49,508.85	34,042.03
Wayfarers' Lodge	34,167.63	14,875.25
Institutions Department:		
Central Office	86,266.88	81,391.50
Child Welfare Division	740,011.57	101,700.56
Department of Veterans' Services	1,764,247.57	254,206.62
Libraries		
Library Department	3,038,229.13	2,392,393.76
Recreation		
Board of Recreation	12,301.04	7,269.86
Park Department	3,025,594.07	2,378,004.69
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of	176,593.82	176,593.82
Park and Playground Improvements, etc.	153,456.48	
Park, South End District	8,957.19	
Playground, Fairmount Section, Hyde Park	1,650.00	
Playground, West Roxbury District	11,000.00	
Rehabilitation of the Franklin Park Zoo	22,366.76	
Removal of Trees Afflicted with the Dutch Elm Disease	81,814.83	

SCHEDULE B–2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
$191,863.98	$103,522.67	$3,173.95	$22,111.87			
4,520.06	6,008.76	319.00	3,149.45			
52,381.36	66,521.00	577.85	29,317.66			
19,015.01						
147,766.07	23,757.06	636.30	2,547.92			
2,664,536.22	80,692.24	273.26	26,345.57			
283,329.91	61,712.14	1,724.72	4,500.14			
1,022.16						
468,726.80	2,573,148.36	7,430.85	183,925.32			
				$68,999.50		
122,379.82	572,863.06	156.50	40,371.16			
				48,999.58		
142,694.29	594,710.70	818.33	42,370.45			
				108,616.51		
33,937.96						
59,742.10	98,134.51	18,307,201.98	20,204.01			
2,289.62	13,029.77	22.25	125.18			
3,224.05	16,008.33	60.00				
2,557.96	2,070.78	38.79	207.85			
539,964.42	95,666.40	409.90	2,270.29			
3,197.61	5,335.80	1,500,881.73	625.81			
233,739.73	263,860.02	84,041.82	64,193.80			
2,227.99	1,409.28	104.24	1,289.67			
279,906.49	319,168.52	13,023.61	35,490.76			
					$153,456.48	
					8,957.19	
					1,650.00	
					11,000.00	
15,680.11	609.15		6,077.50			
81,814.83						

SCHEDULE B–2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Department or Activity	Total Expenditures	Personal Service
Enterprises		
Public Works Department:		
Ferry Service	$321,110.60	$217,449.95
Boston Housing Authority	27,000.00	27,000.00
City Record, Publication of	47,060.71	7,968.23
Unclassified		
Art Department	2,539.00	1,032.00
Board of Real Estate Commissioners	97,868.08	59,531.59
Bond Allotment Plan	59,933.50	59,368.65
Care of Veterans' Graves	17,941.17	17,070.04
Construction of Buildings and Original Equipment and Furnishings thereof	17,106.68	
Executions of Court, Damage Claims and Reimbursements	258,772.47	
Market Division	30,754.34	28,141.30
Municipal Employment Bureau	25,744.36	25,374.01
Park Department:		
Cemetery Division	295,999.31	241,979.94
Cemetery Division, Maintenance and Improvement of	13,041.68	13,041.68
Fairview Cemetery, Extension of	1,000.00	
Fairview and Evergreen Cemeteries, Development of	4,754.07	
Mount Hope Cemetery, Development of	14,925.96	
Pensions and Annuities	2,948,740.99	
Relocation of Buildings, East Boston District	125.00	
Workmen's Compensation Service	31,108.38	30,539.48
Workmen's Compensation	190,414.17	
Civic Improvement Committee	1,748.42	1,748.42
Total City Budget Expenditures (Exhibit B-3)	$91,585,681.13	$51,473,285.05
School Budget		
School Committee		
Administration	$1,095,298.70	$959,045.53
General Administration	117,188.47	71,244.85
Business Administration	307,876.00	278,798.97
Educational Administration	670,234.23	609,001.71
Instruction	19,313,127.87	18,311,560.31
Educational Direction and Supervision	469,505.40	459,942.42
Elementary Schools	8,109,780.84	7,839,348.68
Junior High Schools	2,057,286.16	1,964,195.67
Latin and Day High Schools	5,471,931.25	5,237,068.85
Teachers College	194,695.94	182,700.82
Special Education	2,037,432.25	1,819,804.84
Physical Education	760,410.25	638,864.28
Evening and Summer Schools	183,944.38	169,634.75
Stores and Other Expenditures	28,141.40	
Auxiliary Services	801,878.88	578,207.81
School Physicians and Nurses	425,446.05	413,746.50
School Medical Aids	43,782.97	43,782.97
Transportation of Pupils	45,569.28	
Extended Use of Public Schools	122,668.33	120,678.34
School Lunches	164,412.25	
Operation of Plant	3,032,729.49	2,093,637.24
Office of Schoolhouse Custodian	43,823.26	40,919.65
Custodians	2,094,407.72	2,044,232.69
Fuel	466,055.00	
Light and Power	306,208.10	

SCHEDULE B–2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
$59,164.62	$42,936.59	$1,198.65	$360.79			
38,834.03	198.45		60.00			
1,489.20	17.80					
33,136.64	711.15	4,428.70	60.00			
47.65	217.20	300.00				
338.75	383.88	5.00	143.50			
14,864.13			2,242.55			
		258,772.47				
1,345.67	1,255.62	11.75				
36.23	329.12	5.00				
19,773.41	8,925.00	1,534.50	23,786.46			
					$1,000.00	
4,754.07						
14,925.96						
		2,948,740.99				
125.00						
107.80	415.10	32.00	14.00			
		190,414.17				
$8,804,778.64	$6,351,115.78	$23,629,462.82	$924,359.58	$226,615.59	$176,063.67	

	$136,253.17
	45,943.62
	29,077.03
	61,232.52
	1,001,567.56
	9,562.98
	270,432.16
	93,090.49
	234,862.40
	11,995.12
	217,627.41
	121,545.97
	14,309.63
	28,141.40
$45,569.28	178,101.79
	11,699.55
45,569.28	
	1,989.99
	164,412.25
370,911.61	568,180.64
	2,903.61
	50,175.03
	466,055.00
306,208.10	

SCHEDULE B–2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Department or Activity	Total Expenditures	Personal Service
School Budget		
School Committee (*Concluded*):		
Telephone	$73,188.41	$8,484.90
Other Expenditures	49,047.00	
Fixed Charges	324,384.10	2,499.96
Pensions to Teachers	428,152.16	
School Lunch Account, Chapter 417, Acts of 1950	968,503.83	323,556.61
Physical Education, Chapter 658 — Acts of 1950	13,982.00	
Unliquidated Reserve — 1951	29.84	
Totals, School Committee	$25,978,086.87	$22,268,507.46
Department of School Buildings		
Alterations, Repairs, Furniture and Fixtures	$2,809,032.64	$336,579.27
Administration Expenses, Salaries	336,579.27	336,579.27
Administration Expenses, Office Expenses	28,268.76	
Alterations, Furniture and Equipment for Special Educational Needs	56,595.71	
General Alterations and Repairs	2,381,317.94	
Pensions and Annuities	6,204.96	
Workmen's Compensation	66.00	
Land and Buildings for Schools	513,470.61	
Rent of Hired Accommodations	4,572.40	
Land and Buildings for Schools	508,898.21	
Totals, Department of School Buildings	$3,322,503.25	$336,579.27
Total School Budget Expenditures (Exhibit B–3)	$29,300,590.12	$22,605,086.73
County Budget		
General Government		
Miscellaneous Expenses:		
Auditing Department	$37,426.68	$36,808.27
Budget Department	17,351.61	16,848.47
Collecting Department	699.96	699.96
Treasury Department	7,108.31	7,108.31
Registry of Deeds	368,591.70	345,529.85
Index Commissioners	41,495.97	39,650.88
County Court House (Custodian)	638,011.31	484,907.30
County Buildings	208,345.93	167,803.50
Correction		
Jail	411,071.55	306,701.69
Jail Improvements	53,719.94	
Penal Institutions Department:		
Central Office	70,563.66	69,195.44
House of Correction	885,892.03	440,583.97
Special Improvements and Repairs	15,311.16	
Middlesex County Training School	60,718.93	
Judicial		
Central Courts:		
Supreme Judicial Court	80,612.57	78,415.05
Superior Court, Civil Session, General Expenses	686,221.05	426,281.18
Superior Court, Civil Session, Clerk's Office	331,347.53	307,587.66
Superior Court, Criminal Session	700,473.20	471,462.08
Municipal Court, City of Boston	810,965.87	753,772.81
Boston Juvenile Court	79,142.41	73,514.75

SCHEDULE B–2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
$64,703.51						
	$49,047.00					
101,231.07		$220,653.07				
		428,152.16				
	644,947.22					
	13,982.00					
		29.84				
$517,711.96	$2,543,032.38	$648,835.07				
$2,365,070.88	$45,876.41	$6,324.96	$55,181.12			
16,241.23	11,973.53	54.00				
35,199.36	165.94		21,230.41			
2,313,630.29	33,736.94		33,950.71			
		6,204.96				
		66.00				
		4,572.40	19,147.31	$489,750.90		
		4,572.40				
			19,147.31	489,750.90		
$2,365,070.88	$45,876.41	$10,897.36	$74,328.43	$489,750.90		
$2,882,782.84	$2,588,908.79	$659,732.43	$74,328.43	$489,750.90		
$325.02	$275.39	$18.00				
50.85	385.29	12.00	$55.00			
5,306.08	16,825.68	134.00	796.09			
1,274.65	570.44					
104,662.49	43,582.67	5.00	4,853.85			
31,430.31	7,778.49	120.00	1,213.63			
17,346.22	82,937.13	476.50	3,610.01			
				$53,719.94		
408.77	823.25	26.20	110.00			
38,558.73	371,720.02	6,360.17	28,669.14			
				15,311.16		
60,718.93						
324.20	1,205.97	91.50	575.85			
249,728.01	5,957.36	316.50	3,938.00			
5,415.84	16,985.86	5.00	1,353.17			
213,173.78	14,250.51	556.50	1,030.33			
26,958.63	27,280.47	786.64	2,167.32			
3,969.23	1,178.27	327.50	152.66			

SCHEDULE B–2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Department or Activity	Total Expenditures	Personal Service
Central Courts (*Concluded*):		
Probate Court	$59,224.52	$21,324.01
District Courts:		
District Court of Chelsea	69,539.96	63,927.98
East Boston District Court	59,760.28	53,298.81
Municipal Court, Brighton District	48,389.65	43,551.22
Municipal Court, Charlestown District	60,212.29	55,917.51
Municipal Court, Dorchester District	94,052.34	87,155.16
Municipal Court, Roxbury District	218,764.53	199,460.88
Municipal Court, South Boston District	66,788.75	61,847.42
Municipal Court, West Roxbury District	68,608.19	63,630.19
Medical Examinations:		
Medical Examiner Service, Northern Division	39,221.45	35,002.19
Medical Examiner Service, Southern Division	27,926.43	21,277.89
Associate Medical Examiner Service, Northern Division	3,487.40	2,819.60
Associate Medical Examiner Service, Southern Division	3,544.60	3,179.60
Other:		
Social Law Library	2,000.00	
Insanity Cases	55,373.87	
Miscellaneous Expenses:		
Sheriff	8,313.99	7,638.99
Unclassified		
Pensions and Annuities	112,259.79	
Total County Budget Expenditures (Exhibit B-3)	$6,502,539.41	$4,746,902.62
Debt Requirements		
Redemption of Funded Debt:		
City Loans, Serial	$7,804,000.00	
County Loans, Serial	102,000.00	
Redemption of Floating Debt:		
Revenue Anticipation Loans, Borrowed in 1951	10,000,000.00	
Revenue Anticipation Loans, Borrowed in 1952	45,000,000.00	
Interest Payments:		
City Debt	1,070,708.75	
Refunded Interest	275,700.70	
Temporary Loans	397,551.37	
County Debt	16,077.50	
Total Debt Requirements Expenditures (Exhibit B-3)	$64,666,038.32	
Pension Accumulation Fund		
Contributions to Retirement Funds:		
Tax Levy Appropriation	$1,495,709.00	
Teachers' Pensions from Commonwealth	322,128.88	
Total Expenditures (Exhibit B-3)	$1,817,837.88	
State-Boston Retirement System:		
Tax Levy Appropriation	$345,535.00	
Teachers' Pensions from Commonwealth	452,055.21	
Total Expenditures (Exhibit B-3)	$797,590.21	
Military Service Credit Fund:		
Tax Levy Appropriation	$36,739.74	
Total Expenditures (Exhibit B-3)	$36,739.74	

SCHEDULE B–2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
$18,045.38	$18,443.43	$21.00	$1,390.70			
2,475.01	2,869.65	67.00	200.32			
3,112.10	3,119.47	86.90	143.00			
1,546.40	2,669.03	55.50	567.50			
2,008.88	1,848.40	70.50	367.00			
3,710.28	2,539.40	226.00	421.50			
9,356.81	7,978.05	332.00	1,636.79			
2,684.09	1,617.74	181.50	458.00			
2,581.82	1,849.18	55.00	492.00			
2,900.69	1,166.57		152.00			
3,840.67	1,052.37	178.50	1,577.00			
636.00	26.80	5.00				
350.00	7.50	7.50				
			2,000.00			
55,259.05	114.82					
	200.00	475.00				
		112,259.79				
$868,158.92	$637,259.21	$123,256.70	$57,930.86	$69,031.10		

	$7,804,000.00
	102,000.00
	10,000,000.00
	45,000,000.00
	1,070,708.75
	275,700.70
	397,551.37
	16,077.50
	$64,665,938.32

$1,495,709.00	
322,128.88	
$1,817,837.88	
$345,535.00	
452,055.21	
$797,590.21	
$36,739.74	
$36,739.74	

SCHEDULE B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Department or Activity	Total Expenditures	Personal Service
Contributions to Retirement Funds (*Concluded*):		
Workmen's Compensation Credit:		
Tax Levy Appropriation	$542.69	
Total Expenditures (Exhibit B-3)	$542.69	
State Assessments		
Auditing Municipal Accounts	$31,673.71	
Detention Center	46,963.33	
Smoke Inspection	19,403.03	
State Examination of Retirement System	12,648.19	
Total Expenditures (Exhibit B-3)	$110,688.26	
Metropolitan District Assessments		
Metropolitan Parks	$1,225,700.38	
Metropolitan Sewers (South)	430,067.36	
Metropolitan Sewers (North)	144,291.45	
Boston Metropolitan District, Expenses	8,102.35	
Charles River Basin	449.78	
Total Expenditures (Exhibit B-3)	$1,808,611.32	
Metropolitan Transit Authority Assessments		
Metropolitan Transit Authority, Deficiency, Chapter 572, Acts of 1949	$3,442,151.81	
Metropolitan Transit Authority, Reduction of Principal, Chapter 572, Acts of 1949	465,225.35	
Total Expenditures (Exhibit B-3)	$3,907,377.16	
Refunds		
City Activities:		
Mayor's Office, State's Share of Sunday Licenses	$47,854.00	
Street Laying-Out Department, Permits	867.99	
Board of Real Estate Commissioners, Rents	90.00	
Mayor's Office, Licenses	78.00	
Boston Traffic Commission, Permits	70.55	
Fire Department, Permits	25.00	
Ferry Service, Tolls	23.96	
Ashes and Garbage Tickets	16.94	
Total Expenditures (Exhibit B-3)	$49,026.44	
County Activities:		
Refunded Bail	$2,145.00	
Total Expenditures (Exhibit B-3)	$2,145.00	
Taxes:		
Real and Personal Property	$4,665,407.49	
Motor Vehicle Excise	29,185.41	
Refunded Tax Titles, General Revenue	2,244.79	
Total Expenditures (Exhibit B-3)	$4,696,837.69	
Miscellaneous		
Damages by Dogs, etc.	$23,525.98	
Premiums on Permanent Loans	5,856.70	
Total Expenditures (Exhibit B-3)	$29,382.68	

SCHEDULE B–2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
		$542.69				
		$542.69				
		$31,673.71				
		46,963.33				
		19,403.03				
		12,648.19				
		$110,688.26				
		$1,225,700.38				
		430,067.36				
		144,291.45				
		8,102.35				
		449.78				
		$1,808,611.32				
		$3,442,151.81				
		465,225.35				
		$3,907,377.16				
		$47,854.00				
		867.99				
		90.00				
		78.00				
		70.55				
		25.00				
		23.96				
		16.94				
		$49,026.44				
		$2,145.00				
		$2,145.00				
		$4,665,407.49				
		29,185.41				
		2,244.79				
		$4,696,837.69				
		$23,525.98				
		5,856.70				
		$29,382.68				

SCHEDULE B-3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1952

Cash Balance, January 1, 1952 (Exhibit A-2, Columns 2-3-4)			$637,752.71
Transfer from Water Surplus for Debt Redemption			453,823.29
Transfers from Special Revenue Funds			396,038.38
Warrants Payable			3,391,768.81
Unliquidated Reserve — 1952 — Schools			19,130.39
RECEIPTS			
Taxes from Ad Valorem Levies:			
Levy of 1952	$98,333,606.56		
Levies of prior years	5,803,617.75		
Tax Titles and Possessions	765,248.75		
		$104,902,473.06	
Departmental Receipts:			
City of Boston	$21,898,571.11		
County of Suffolk	957,800.34		
Schools	2,526,966.79		
		25,383,338.24	
Distributions by Commonwealth:			
Income Tax	$4,932,034.70		
Corporation Tax	6,602,115.41		
Pensions to Teachers	1,069,016.77		
Reimbursement in Lieu of Taxes	181,164.27		
Meal Tax	520,485.88		
Court House Maintenance	152,018.05		
		13,456,835.08	
Loans:			
Anticipation of Revenue		60,000,000.00	
Miscellaneous:			
Sinking Funds Commission for Redemption of Debt	$106,337.19		
Premium on Permanent Loans	12,465.00		
Accrued Interest	20,875.06		
		139,677.25	
			203,882,323.63
Total			$208,780,837.21
DISBURSEMENTS			
Maintenance and Operation of Regular Departmental Activities:			
Personal Service	$78,825,274.40		
Contractual Services	12,555,720.40		
Equipment	1,056,618.87		
Supplies and Materials	9,577,283.78		
Structures and Improvements	785,397.59		
Land and Nonstructural Improvements to Land	176,063.67		
Current Charges and Obligations	429,193.70		
		$103,405,552.41	

SCHEDULE B–3

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1952

Special Departmental Charges:			
General Relief	$3,407,082.66		
Old Age Assistance	9,547,378.49		
Aid to Dependent Children	3,953,838.16		
Non-contributory Pensions and Annuities	3,258,565.36		
Veterans' Benefits and Burials	1,500,405.53		
Workmen's Compensation	219,773.62		
Pensions to Teachers	428,152.16		
Payments for Support of Military Companies	31,556.91		
Executions of Court, Damage Claims and Reimbursements	258,772.47		
State-Boston Retirement System Pension Fund	834,872.64		
Aid to Permanently and Totally Disabled	1,377,732.89		
		$24,818,130.89	
Debt Requirements:			
Redemption of funded debt	$7,906,000.00		
Redemption of floating debt	55,000,000.00		
Interest	1,760,038.32		
		64,666,038.32	
Pension Accumulation Fund		1,817,837.88	
State Charges:			
State Assessments	$110,688.26		
Metropolitan District Assessments	1,808,611.32		
		1,919,299.58	
Metropolitan Transit Authority Deficits		3,907,377.16	
Refunds		4,748,009.13	
Premiums on Permanent Loans		5,856.70	
Damages by Dogs		23,525.98	
Transfer to Non-Revenue Funds		312.52	
Total			$205,311,940.57
Cash Balance, December 31, 1952 (Exhibit A-2, Columns 2–3–4)			$3,468,896.64

SCHEDULE B-4

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Analysis of Property and Poll Tax Accounts
Fiscal Year Ended December 31, 1952

DEBITS

Year of Levy	Balances From 1951	Commitments	Reinstated Taxes	Reinstated Abatements	Abatements After Payments
1944 and Prior	$163,401.66		$1,091.33	$52.00	$10.00
1945	44,804.83		170.00		2,167.50
1946	166,214.11		193.20		5,380.20
1947	300,614.01		4,092.00	65.75	111,148.95
1948	448,037.46		12,790.30		417,245.70
1949	441,043.30		22,502.12		622,674.96
1950	1,522,811.26		24,854.40	271.70	1,612,053.55
1951	7,773,339.95		26,090.18	565.20	1,597,140.66
1952		$105,627,250.44		2.00	415,858.67
Totals	$10,860,266.58	$105,627,250.44	$91,783.53	$956.65	$4,783,680.19

SCHEDULE B–4

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Analysis of Property and Poll Tax Accounts
Fiscal Year Ended December 31, 1952

CREDITS

Adjustments	Receipts	Transfers to Tax Titles	Abatements	Adjustments	Balances to 1953
$90.67	$136.72	$395.50	$151,647.01		$12,466.43
	36.00		38,955.82	$8,506.01	355.50*
494.10	120.70	29.40	172,174.96		43.45*
365.75	322.65		410,563.83		5,399.98
	7,255.22	42.72	427,783.78	242.30	442,749.44
73.84	13,397.06	45.44	644,405.52		428,446.20
	373,581.70	489,155.30	1,763,801.74	214.85	533,237.32
	4,471,181.58	1,034,890.73	2,365,451.98	1,792.93	1,523,818.77
	96,785,157.03	127,897.61	1,014,230.81		8,115,825.66
$1,024.36	$101,651,188.66	$1,652,456.70	$6,989,015.45	$10,756.09	$11,061,544.85

*Credit balances.

SCHEDULE B-5

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Analysis of Changes in Surplus Account
Fiscal Year Ended December 31, 1952

Surplus as of December 31, 1951			$7,511,243.33
Additions:			
Excess Receipts over Estimates (Exhibit B-2):			
Departmental Revenues — City	$1,014,614.30		
Departmental Revenues — County	155,655.34		
Excise Tax on Foreign Ships	333.33		
School Committee	35,230.20		
Meals Tax (Old Age Assistance)	230,054.51		
Taxes — Chapter 59, Section 5A	9,374.85		
		$1,445,262.53	
Unexpended Balances Remaining in Treasury (Exhibit B-3):			
City Departments	$754,177.37		
County Departments	42,631.92		
Unliquidated Reserves	34,736.12		
		831,545.41	
Supplementary Assessments:			
Real Estate, Personal Property and Poll Taxes	$25,696.76		
Town of Brookline	1,823.64		
Commonwealth of Massachusetts	14,982.71		
		42,503.11	
Tax Titles, General Revenue — Receipts		663,133.75	
Tax Possessions — Receipts		102,115.00	
Street Openings Account — Receipts		26,975.26	
Reinstated Taxes (Schedule B-4)		91,783.53	
Tax Title Abatements Charged to Overlays (Schedule C-3)		196,484.62	
Tax Titles — General Revenue — Refunds Charged in Prior Year		219.81	
Motor Vehicle Excise Tax Refunds Charged in Prior Year		2,340.00	
			3,402,363.02
			$10,913,606.35
Decreases:			
Deficits in Estimated Receipts (Exhibit B-2):			
Boston Housing Authority	$374,690.10		
Courthouse Maintenance	22,981.95		
Motor Vehicle Excise Taxes	1,067,664.29		
Estimated Receipts — Authority of Henry F. Long — Special Item	3,976,359.93		
Reimbursement for Loss of Taxes on State-owned Lands	31,056.86		
		$5,472,753.13	
Taxes Transferred to Tax Titles (Schedule B-4)		1,652,456.70	
Tax Titles — General Revenue — Refunds		2,244.79	
			7,127,454.62
Surplus as of December 31, 1952			$3,786,151.73

SCHEDULE B-6

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Transfers of Appropriations

Fiscal Year Ended December 31, 1952

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Oct. 21, 1952	.....	Conventions and Entertainment of Distinguished Guests.....	Mayor, Office Expenses.....	.....	$15,000.00
	Dec. 30, 1952	Fire Department.....	City Council Proceedings.....	.....	1,875.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Election Department.....	.....	18,000.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Auditing Department.....	$8,000.00	
	Dec. 31, 1952	Finance Commission.....	Auditing Department.....	1,500.00	
					9,500.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Auditing Department — Central Payroll Division.....	.....	2,200.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Budget Department.....	.....	1,200.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Assessing Department.....	$16,000.00	
Dec. 9, 1952	.....	Reserve Fund.....	Assessing Department.....	14,800.00	
					30,800.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Collecting Department.....	.....	8,000.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Treasury Department.....	.....	8,000.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Supply Department.....	.....	7,000.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Law Department.....	$8,000.00	
	Dec. 31, 1952	Police Department.....	Law Department.....	27,900.00	
					35,900.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	City Clerk Department.....	.....	2,000.00
	Dec. 30, 1952	Fire Department.....	City Documents.....	.....	5,000.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Registry Department.....	.....	8,000.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Statistics Department.....	.....	500.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	City Planning Board.....	.....	1,000.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Public Buildings Department.....	$10,000.00	
	Dec. 31, 1952	Hospital Department.....	Public Buildings Department.....	17,500.00	
	Dec. 31, 1952	Hospital Department.....	Public Buildings Department.....	17,000.00	
					44,500.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Boston Retirement Board.....	.....	6,400.00
	Dec. 31, 1952	Boston Retirement Board.....	State-Boston Retirement System Expense Fund.....	.....	4,800.00
	Dec. 31, 1952	Police Department.....	Conventions and Entertainment of Distinguished Guests.....	.....	1,302.70
	Dec. 31, 1952	Reserve Fund.....	Public Celebrations.....	$10,000.00	
	Dec. 31, 1952	Police Department.....	Public Celebrations.....	1,638.66	
					11,638.66
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Public Works Department — Central Office.....	.....	3,000.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Public Works Department — Automotive Division.....	$28,000.00	
Nov. 25, 1952	.....	Public Works Department — Ferry Service.....	Public Works Department — Automotive Division.....	22,250.00	
Nov. 25, 1952	.....	Public Works Department — Central Office.....	Public Works Department — Automotive Division.....	270.00	
	Dec. 30, 1952	Public Works Department — Ferry Service.....	Public Works Department — Automotive Division.....	6,500.00	
					57,020.00
Sept. 30, 1952	.....	Parking Meter Fees.....	Police Department.....	.....	9,327.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Fire Department.....	$26,000.00	
	Dec. 31, 1952	Hospital Department.....	Fire Department.....	17,256.86	
					43,256.86

SCHEDULE B–6

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Transfers of Appropriations

Fiscal Year Ended December 31, 1952

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Fire Department — Electrical Inspection Division.....	.....	$8,000.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Building Department.....	$10,000.00	
	Dec. 31, 1952	Election Department.....	Building Department.....	550.00	
	Dec. 31, 1952	Election Department.....	Building Department.....	1,100.00	
	Dec. 31, 1952	Finance Commission.....	Building Department.....	550.00	
					12,200.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Board of Appeal.....	.....	500.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Board of Examiners.....	$300.00	
	Dec. 31, 1952	Board of Appeal.....	Board of Examiners.....	34.94	
					334.94
	Dec. 31, 1952	Hospital Department.....	Unsafe Buildings, Securing, Removing, etc.....	.....	7,500.00
Oct. 31, 1952	.....	Reserve Fund.....	Weights and Measures Department	$1,700.00	
	Dec. 31, 1952	Police Department.....	Weights and Measures Department	4,712.13	
					6,412.13
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Public Works Department — Bridge Service.....	.....	48,000.00
	Nov. 3, 1952	Public Works Department — Bridges, Repairs, etc.....	Public Works Department — Bridges, Construction of.....	.....	300.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Public Works Department — Lighting Service.....	$500.00	
	Dec. 31, 1952	Hospital Department.....	Public Works Department — Lighting Service.....	70,000.00	
					70,500.00
	Aug. 7, 1952	Public Works Department — Reconstruction of Streets.....	Public Works Department — Paving Service.....	$25,000.00	
	Sept. 30, 1952	Public Works Department — Reconstruction of Streets.....	Public Works Department — Paving Service.....	3,000.00	
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Public Works Department — Paving Service.....	35,000.00	
	Dec. 31, 1952	Public Works Department — Sewer Service.....	Public Works Department — Paving Service.....	4,891.03	
					67,891.03
	Oct. 21, 1952	Public Works Department — Paving Service.....	Public Works Department — Reconstruction of Streets.....	.....	18,000.00
		Public Works Department:	Public Works Department:		
	Dec. 31, 1952	Automotive Division.....	Snow Removal.....	$1,800.00	
	Dec. 31, 1952	Automotive Division.....	Snow Removal.....	2,000.00	
	Dec. 31, 1952	Paving Service.....	Snow Removal.....	5,200.00	
	Dec. 31, 1952	Sewer Service.....	Snow Removal.....	3,800.00	
	Dec. 31, 1952	Sewer Service.....	Snow Removal.....	1,100.00	
					13,900.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Street Laying-Out Department....	.....	13,000.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Boston Traffic Commission.....	.....	20,000.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Public Works Department — Sewer Service.....	.....	30,000.00
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Public Works Department — Sanitary Service.....	$100,000.00	
	Dec. 31, 1952	Workmen's Compensation.....	Public Works Department — Sanitary Service.....	3,154.25	
					103,154.25
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Health Department.....	$20,000.00	
	Dec. 31, 1952	Budget Department.....	Health Department.....	4,682.84	
					24,682.84
Nov. 13, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Hospital Department.....	.....	325,000.00
	Dec. 31, 1952	Hospital Department.....	Hospital Department — Installations, Alterations and Repairs...	.....	30,000.00

SCHEDULE B–6

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Transfers of Appropriations

Fiscal Year Ended December 31, 1952

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Hospital Department—Sanatorium Division		$65,000.00
	Dec. 31, 1952	Hospital Department — Sanatorium Division	Hospital Department — Sanatorium Division, Installations, Alterations, and Repairs		15,000.00
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Institutions Department — Long Island Hospital		54,000.00
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Public Welfare Department — Central Office	$25,000.00	
	Dec. 31, 1952	Police Department	Public Welfare Department — Central Office	49,045.42	
					74,045.42
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Public Welfare Department — Temporary Home		1,700.00
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Public Welfare Department — Wayfarers' Lodge	$700.00	
	Dec. 31, 1952	Public Welfare Department — Temporary Home	Public Welfare Department — Wayfarers' Lodge	740.00	
					1,440.00
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Institutions Department — Central Office	$3,500.00	
	Dec. 22, 1952	Institutions Department:	Institutions Department:		
		Long Island Hospital	Central Office	207.79	
		Child Welfare Division	Central Office	520.35	
		Long Island Hospital	Central Office	188.89	
		Long Island Hospital	Central Office	250.00	
					4,667.03
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Institutions Department — Child Welfare Division		4,000.00
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Department of Veterans' Services	$12,000.00	
	Dec. 30, 1952	Fire Department	Department of Veterans' Services	5,500.00	
	Dec. 31, 1952	Public Welfare Department — Central Office	Department of Veterans' Services	51,666.93	
					69,166.93
	Dec. 30, 1952	Fire Department	Board of Recreation		750.00
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Park Department	$100,000.00	
	Nov. 17, 1952	Park Department: Park and Playground Improvements, etc.	Park Department	7,500.00	
	Nov. 17, 1952	Reconstruction and Repair of Parkways and Roadways	Park Department	17,500.00	
	Nov. 13, 1952	Park and Playground Improvements, etc.	Park Department	7,000.00	
	Dec. 23, 1952	Park and Playground Improvements, etc.	Park Department	5,000.00	
	Dec. 31, 1952	Cemetery Division	Park Department	4,500.00	
	Dec. 31, 1952	Hospital Department	Park Department	34,000.00	
	Dec. 31, 1952	City Debt Requirements — Interest	Park Department	25,000.00	
	Dec. 31, 1952	City Debt Requirements — Interest	Park Department	3,000.00	
					203,500.00
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Public Works Department — Ferry Service		3,000.00
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	City Record, Publication of		500.00
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Public Buildings Department — Market Division		1,000.00
	Aug. 31, 1952	Park Department — Mount Hope Cemetery, Development of	Park Department — Cemetery Division	$9,000.00	
	Oct. 31, 1952	Park Department — Fairview and Evergreen Cemeteries, Development of	Park Department — Cemetery Division	3,227.00	
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Park Department — Cemetery Division	4,000.00	
					16,227.00

SCHEDULE B–6

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Transfers of Appropriations

Fiscal Year Ended December 31, 1952

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Workmen's Compensation Service		$700.00
Dec. 16, 1952		Reserve Fund	Workmen's Compensation		50,000.00
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Municipal Employment Bureau	$1,100.00	
	Dec. 29, 1952	Licensing Board	Municipal Employment Bureau	100.00	
	Dec. 29, 1952	Licensing Board	Municipal Employment Bureau	30.00	
					1,230.00
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Board of Real Estate Commissioners		2,000.00
Nov. 13, 1952		Personnel Classification and Pay Plan, Establishment of	Care of Veterans' Graves		200.00
			Total — City Budget		$1,702,721.79
		School Committee:	School Committee:		
Sept. 10, 1952*		Administration	Instruction		$13,220.00
Sept. 16, 1952*		Administration	Auxiliary Services	$1,976.00	
Dec. 10, 1952*		Instruction	Auxiliary Services	1,000.00	
					2,976.00
Sept. 22, 1952*		Instruction	Fixed Charges	$15,000.00	
Dec. 10, 1952*		Instruction	Fixed Charges	14,000.00	
					29,000.00
			Total — School Committee		$45,196.00
Nov. 25, 1952		Personnel Classification and Pay Plan, Establishment of	Miscellaneous Expenses — Auditing Department	$3,000.00	
	Dec. 31, 1952	Auditing Department	Miscellaneous Expenses — Auditing Department	491.62	
					$3,491.62
Nov. 25, 1952		Personnel Classification and Pay Plan, Establishment of	Miscellaneous Expenses — Budget Department		500.00
Nov. 25, 1952		Personnel Classification and Pay Plan, Establishment of	Miscellaneous Expenses — Treasury Department		288.00
	Dec. 31, 1952	Penal Institutions Department — House of Correction	Registry of Deeds		442.50
	Dec. 31, 1952	Penal Institutions Department — House of Correction	Index Commissioners		600.00
Sept. 25, 1952		Reserve Fund	Court House Custodian	$7,900.00	
Nov. 25, 1952		Personnel Classification and Pay Plan, Establishment of	Court House Custodian	33,000.00	
					40,900.00
Nov. 25, 1952		Personnel Classification and Pay Plan, Establishment of	County Buildings	$10,908.00	
	Dec. 31, 1952	Reserve Fund	County Buildings	16,937.33	
	Dec. 31, 1952	Supreme Judicial Court	County Buildings	1,500.00	
					29,345.33
Nov. 25, 1952		Personnel Classification and Pay Plan, Establishment of	Jail	$17,000.00	
	Nov. 25, 1952	Jail Improvements	Jail	7,000.00	
	Dec. 31, 1952	Federal Public Health Program	Jail	3,355.71	
					27,355.71
Nov. 25, 1952		Personnel Classification and Pay Plan, Establishment of	Penal Institutions Department — Central Office	$2,200.00	
	Dec. 31, 1952	Penal Institutions Department — House of Correction	Penal Institutions Department — Central Office	708.53	
					2,908.53
Nov. 25, 1952		Personnel Classification and Pay Plan, Establishment of	Penal Institutions Department — House of Correction		22,000.00
	Dec. 31, 1952	Election Department	Middlesex County Training School		718.93
	Dec. 31, 1952	Reserve Fund	Superior Court, Civil Session, General Expenses	$13,956.67	
	Dec. 31, 1952	Court House Custodian	Superior Court, Civil Session, General Expenses	5,819.04	

* School Committee Orders.

SCHEDULE B-6

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Transfers of Appropriations

Fiscal Year Ended December 31, 1952

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	Dec. 31, 1952	Superior Court, Criminal Session...	Superior Court, Civil Session, General Expenses.....	$5,440.95	$25,216.66
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Superior Court, Civil Session, Clerk's Office.....	$3,870.00	
	Dec. 31, 1952	Supreme Judicial Court.....	Superior Court, Civil Session, Clerk's Office.....	247.14	4,117.14
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Municipal Court, City of Boston...	.....	5,100.00
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Boston Juvenile Court.....	$565.00	
	Dec. 31, 1952	Penal Institutions Department — House of Correction.....	Boston Juvenile Court.....	133.84	698.84
	Dec. 31, 1952	Index Commissioners.....	Probate Court.....	.....	618.61
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Municipal Court, Charlestown District.....	$1,809.00	
	Dec. 31, 1952	Reserve Fund.....	Municipal Court, Charlestown District.....	2,800.00	4,609.00
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	East Boston District Court.....	$700.00	
	Dec. 31, 1952	Reserve Fund.....	East Boston District Court.....	1,117.00	1,817.00
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Municipal Court, South Boston District.....	$1,200.00	
	Dec. 31, 1952	Penal Institutions Department — House of Correction.....	Municipal Court, South Boston District.....	725.82	1,925.82
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Municipal Court, Dorchester District.....	$1,500.00	
	Dec. 31, 1952	Penal Institutions Department — House of Correction.....	Municipal Court, Dorchester District.....	448.25	
	Dec. 31, 1952	Index Commissioners.....	Municipal Court, Dorchester District.....	353.10	
	Dec. 31, 1952	Index Commissioners.....	Municipal Court, Dorchester District.....	197.53	2,498.88
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Municipal Court, Roxbury District	$6,236.00	
	Dec. 31, 1952	Reserve Fund.....	Municipal Court, Roxbury District	4,789.00	
	Dec. 31, 1952	Federal Public Health Program....	Municipal Court, Roxbury District	364.59	11,389.59
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Municipal Court, West Roxbury District.....	$1,200.00	
	Dec. 31, 1952	Penal Institutions Department — House of Correction.....	Municipal Court — West Roxbury District.....	616.65	1,816.65
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Municipal Court, Brighton District	.....	700.00
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	District Court of Chelsea.....	$800.00	
	Dec. 31, 1952	Index Commissioners.....	District Court of Chelsea.....	270.79	1,070.79
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Medical Examiner Service, Northern District.....	.....	500.00
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Medical Examiner Service, Southern Division.....	$165.00	
	Dec. 31, 1952	Medical Examiner Service, Northern Division.....	Medical Examiner Service, Southern Division.....	81.89	246.89
	Dec. 29, 1952	Index Commissioners.....	Associate Medical Examiner Service, Northern Division.....	.....	340.00
	Dec. 31, 1952	Reserve Fund.....	Insanity Cases.....	.....	8,000.00

SCHEDULE B–6

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Transfers of Appropriations

Fiscal Year Ended December 31, 1952

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended, by Chapter 604 Acts of 1941				
Nov. 25, 1952	.....	Personnel Classification and Pay Plan, Establishment of.....	Miscellaneous Expenses, Sheriff...	$375.00	
	Dec. 31, 1952	Jail.....	Miscellaneous Expenses, Sheriff...	4.00	
					$379.00
	Dec. 31, 1952	Reserve Fund.....	Pensions and Annuities.....	.....	18,000.00
			Total — County Budget.....	.....	$217,595.49
	Feb. 11, 1952*	Water Service, Surplus Receipts....	City Loans, Redemption of.....	$453,823.29	
	Dec. 31, 1952	Premiums on Permanent Loans....	City Loans, Redemption of.....	6,608.30	
					$460,431.59
	Dec. 31, 1952	Law Department.....	City Debt Requirements — Interest	$15,559.57	
	Dec. 31, 1952	Accrued Interest on Permanent Loans.....	City Debt Requirements — Interest	20,875.06	
					36,434.63
			Totals — Debt Requirements	.....	$496,866.22
	Dec. 31, 1951	School Committee Receipts.....	Damages by Dogs, etc.....	.....	$23,525.98
		Exhibit C–2:	Exhibit B–1:		
		Unliquidated Reserve — City — 1948.....	Unliquidated Reserve — City — 1948.....	.....	34,733.67
		Unliquidated Reserve—County—1948.....	Unliquidated Reserve—County —1948.....	.....	2.45
		Parking Meter Fees.....	Parking Meter Fees.....	.....	325,000.00
		Public Welfare Department — Refund Account.....	Public Welfare Department — Refund Account.....	.....	156,236.12
		Street Openings Account.....	Street Openings Account.....	.....	26,975.26
			Total — Miscellaneous.....	.....	$566,473.48

* Chapter 324, Acts of 1914, Section 1.

SECTION C

SPECIAL REVENUE FUNDS

EXHIBIT C-1

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Balance Sheet
December 31, 1952

ASSETS

Cash in Treasury		$4,790,027.15
Accounts Receivable:		
Departmental Commitments:		
Printing Department	$8,601.45	
House of Correction, Industries	12,674.07	
		21,275.52
Water Rates and Services	$1,156,479.39	
Water Added to Taxes — 1951 and Prior	241,560.08	
		1,398,039.47
Tax Titles — Water		125,109.06
Total		$6,334,451.20

EXHIBIT C–1

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Balance Sheet

December 31, 1952

Liabilities and Reserves

Appropriation Balances:			
Rapid Transit Interest and Sinking Funds		$32,958.28	
Federal Hospital Grants		3,644.26	
Water Service		121,673.71	
Printing Department		5,229.35	
House of Correction, Industries		9,566.85	
Federal Welfare Grants		27,348.69	
Traffic Tunnel, Retirement Loan, Interest		2,277.50	
Parking Facilities Fund		53,632.20	
Parking Meter Fees		591,906.71	
Parking Facilities, Local Communities		133,048.50	
Sumner Traffic Tunnel		24,679.45	
			$1,005,965.50
Warrants Payable:			
Special Revenue			163,886.43
Debt Due and Unpaid			49,000.00
Sumner Traffic Tunnel — Excess Receipts			196,200.59
Reserved Accounts:			
Withholding Tax Deductions		$1,244,334.38	
Payroll Deductions — Federal Savings Bonds		138,786.28	
Unliquidated Reserve — 1952 and prior		772,980.69	
Duplicates and Overpayments		187,484.84	
Sales of City Property:			
General	$225,519.63		
Schools	100,758.42		
Water	17,200.00		
		343,478.05	
Payroll Tailings		69,621.33	
Street Openings Account		39,812.69	
Water Division Deposit Account		49,365.00	
Park Department, Suspense Account		5,053.71	
Interest Tailings		3,686.25	
Tellers' Adjustment Account		529.70	
Unclaimed Money		3,814.56	
Collecting Department, Suspense Account		1,287.85	
Special Guarantee Deposit Account		1,600.00	
Blue Cross Deductions		42,457.95	
Credit Union Deductions		71,966.00	
Union Dues Deductions		7,345.95	
Off-Street Parking Facilities, Rental Performance Account		42,750.00	
			3,026,355.23
Revenues Available When Collected:			
Water		$1,398,039.47	
Departmental Commitments		21,275.52	
Tax Title		125,109.06	
			1,544,424.05
Surplus — Available for Appropriation:			
Water Service			346,336.56
Metropolitan Water Assessment — Net Overestimate — 1952			2,282.84
Total			$6,334,451.20

EXHIBIT C-2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1952

Department or Activity		Balances From 1951	Credits: Revenue Received During 1952
Income Departments			
Printing Department		$68,296.69	$794,352.30
Maintenance and Operation	$842,493.34		
Pensions and Annuities	14,926.30		
Sumner Traffic Tunnel		171,328.48	1,932,619.83
Maintenance and Operation	$530,749.91		
Interest	451,578.75		
Refunded Tolls	65.25		
Excess Receipts to Board of Sinking Fund Commissioners	658,192.59		
Pensions and Annuities	10,955.39		
Water Service		608,617.24	4,796,064.52
Collecting Department	$192,781.91		
Public Works Department	2,554,995.29		
Serial Loans	36,000.00		
Interest	3,487.50		
Metropolitan District Assessments	1,636,959.98		
Refunded Water Rates	614.00		
Pensions and Annuities	55,726.68		
Sales of City Property — Water		17,200.00	
Penal Institutions Department:			
House of Correction — Industries		12,351.60	85,809.90
Totals — Income Departments		$877,794.01	$7,608,846.55
Debt Requirements			
Rapid Transit Interest and Sinking Fund		$30,792.05	$1,982,751.26
Traffic Tunnel Retirement Loan:			
Serial Loans			
Interest		1,192.50	133,911.12
Traffic Tunnel Bonds, Acts of 1929, Redemption of			5,950,000.00
Totals — Debt Requirements		$31,984.55	$8,066,662.38
Federal Grants			
Public Welfare Department:			
Aid to Dependent Children		$44.62	$2,545,130.74
Aid to Dependent Children, Administration Expenses		7,510.41	293,000.00
Disability Assistance			267,900.00
Disability Assistance, Administration Expenses			30,300.00
Old Age Assistance		1,200,014.38	6,634,372.88
Old Age Assistance, Administration Expenses		8,174.19	901,000.00
Hospital Department:			
Cadet Nursing Program		2,776.52	
Veterans' Training		7,896.07	3,607.00
Totals — Federal Grants		$1,226,416.19	$10,675,310.62

EXHIBIT C–2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1952

Transfers (Schedule C–5)		Total Amounts Available	Expenditures (Schedule C–2)	Balances	
To	From			Unexpended	Unencumbered
		$862,648.99	$857,419.64		$5,229.35
	$231,526.38	1,872,421.93	1,651,541.89	$24,679.45	196,200.59
	453,823.29	4,950,858.47	4,480,565.36	123,956.55	346,336.56
		17,200.00		17,200.00	
		98,161.50	88,594.65	9,566.85	
	$685,349.67	$7,801,290.89	$7,078,121.54	$175,402.85	$547,766.50
		$2,013,543.31	$1,980,585.03	$32,958.28	
$85,000.00		85,000.00	85,000.00		
146,526.38		281,630.00	279,352.50	2,277.50	
		5,950,000.00	5,950,000.00		
$231,526.38		$8,330,173.31	$8,294,937.53	$35,235.78	
		$2,545,175.36	$2,545,000.00	$175.36	
		300,510.41	299,606.53	903.88	
		267,900.00	260,000.00	7,900.00	
		30,300.00	30,300.00		
		7,834,387.26	7,834,000.00	387.26	
		909,174.19	891,192.00	17,982.19	
		2,776.52		2,776.52	
		11,503.07	10,635.33	867.74	
		$11,901,726.81	$11,870,733.86	$30,992.95	

EXHIBIT C-2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1952

Department or Activity	Balances From 1951	Credits: Revenue Received During 1952
Unclassified		
Betterments		$105,996.16
Blue Cross Deductions	$48,360.48	647,800.15
Collecting Department, Suspense Account	1,215.05	74.80
Credit Union Deductions	107,936.00	1,535,818.00
Debt Drawn for and Unpaid	46,000.00	
Duplicates and Overpayments	177,929.51	141,809.64
Interest Tailings	3,686.25	
Off-Street Parking Facilities, Rental Performance Account		73,500.00
Park Department, Suspense Account	4,553.71	500.00
Parking Facilities Fund	1,132.20	52,500.00
Parking Facilities, Local Communities		
Parking Meter Fees	448,333.93	613,095.78
Payroll Deductions for Purchase of Bonds	123,869.40	776,864.88
Payroll Tailings	66,998.38	3,185.23
Public Welfare Department, Refund Account		156,236.12
Sales of City Property — General	100,586.63	289,933.00
Sales of City Property — Schools	100,158.42	600.00
Special Guarantee Deposit Account	1,600.00	
Street Openings Account	52,826.35	33,111.60
Tellers' Adjustment Account	364.70	1,022.99
Unclaimed Money	3,814.56	
Union Dues Deductions	7,285.95	35,625.75
Unliquidated Reserve — City — 1948	35,346.99	
Unliquidated Reserve — City — 1949	13,888.16	
Unliquidated Reserve — City — 1950	13,618.46	
Unliquidated Reserve — City — 1951	590,503.67	
Unliquidated Reserve — City — 1952		679,370.52
Unliquidated Reserve — County — 1948	2.45	
Unliquidated Reserve — County — 1949	104.96	
Unliquidated Reserve — County — 1950	1,515.30	
Unliquidated Reserve — County — 1951	8,542.74	
Unliquidated Reserve — County — 1952		7,855.25
Warrants Payable	3,246,379.83	3,556,032.02
Water Division, Deposit Account	29,362.00	117,981.00
Withholding Tax Deductions	982,775.47	9,792,945.93
Totals — Unclassified	$6,218,691.55	$18,621,858.82

EXHIBIT C–2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1952

Transfers (Schedule C–5)		Total Amounts Available	Expenditures (Schedule C–2)	Balances	
To	From			Unexpended	Unencumbered
		$105,996.16	$105,996.16		
		696,160.63	653,702.68	$42,457.95	
		1,289.85	2.00	1,287.85	
		1,643,754.00	1,571,788.00	71,966.00	
$48,000.00		94,000.00	45,000.00	49,000.00	
		319,739.15	132,254.31	187,484.84	
		3,686.25		3,686.25	
		73,500.00	30,750.00	42,750.00	
		5,053.71		5,053.71	
		53,632.20		53,632.20	
135,000.00		135,000.00	1,951.50	133,048.50	
	$469,327.00	592,102.71	196.00	591,906.71	
		900,734.28	761,948.00	138,786.28	
		70,183.61	562.28	69,621.33	
	156,236.12				
	165,000.00	225,519.63		225,519.63	
		100,758.42		100,758.42	
		1,600.00		1,600.00	
	26,975.26	58,962.69	19,150.00	39,812.69	
		1,387.69	857.99	529.70	
		3,814.56		3,814.56	
		42,911.70	35,565.75	7,345.95	
	34,733.67	613.32	613.32		
		13,888.16	7,507.71	6,380.45	
		13,618.46	1,439.37	12,179.09	
	2,460.35	588,043.32	522,775.41	65,267.91	
		679,370.52		679,370.52	
	2.45				
		104.96		104.96	
		1,515.30	31.27	1,484.03	
2,460.35		11,003.09	10,664.61	338.48	
		7,855.25		7,855.25	
		6,802,411.85	3,246,379.83	3,556,032.02	
		147,343.00	97,978.00	49,365.00	
		10,775,721.40	9,531,387.02	1,244,334.38	
$185,460.35	$854,734.85	$24,171,275.87	$16,778,501.21	$7,392,774.66	

SCHEDULE C-1

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1952

Balance, January 1, 1952			$8,354,886.30
Receipts:			
Revenues Reserved for Special Objects:			
Betterments	$105,996.16		
Duplicates and Overpayments	141,809.64		
Payroll Tailings	3,185.23		
Payroll Deductions for Purchase of War Bonds	776,864.88		
Withholding Tax Deductions	9,792,945.93		
Blue Cross Deductions	647,800.15		
Parking Meter Fees	613,095.78		
Unliquidated Reserve 1952 — City	679,370.52		
Unliquidated Reserve 1952 — County	7,855.25		
Street Openings Account	33,111.60		
Credit Unions Deductions	1,535,818.00		
Sales of City Property — General	289,933.00		
Sales of City Property — Schools	600.00		
Traffic Tunnel Bonds, Acts of 1929, Redemption of	5,950,000.00		
Tellers' Adjustment Account	1,022.99		
Collecting Department, Suspense Account	74.80		
Water Service — Deposit Account	117,981.00		
Union Dues Deductions	35,625.75		
Parking Facilities Fund	52,500.00		
Park Department, Suspense Account	500.00		
Off-Street Parking Facilities, Rental Performance Account	73,500.00		
		$20,859,590.68	
Federal Grants		10,675,310.62	
Traffic Tunnel Retirement Loan — Interest		133,911.12	
Metropolitan Transit District Debt Requirements		1,982,751.26	
Revenue Departments:			
Water Rates, etc.	$4,796,064.52		
Printing Department	794,352.30		
Sumner Tunnel, Tolls, etc.	1,932,619.83		
House of Correction, Industries	85,809.90		
		7,608,846.55	
Adjustments:			
Warrants Payable	$163,886.43		
Debt Drawn for but Unpaid	48,000.00		
		211,886.43	
Total Balance, Receipts, and Adjustments			$49,827,182.96
Payments:			
From Revenues Reserved for Special Objects:			
Betterments	$105,996.16		
Debt Drawn for but Unpaid	45,000.00		
Duplicates and Overpayments	132,254.31		
Payroll Tailings	562.28		
Tellers' Adjustment Account	857.99		
Street Openings Account	19,150.00		
Collecting Department, Suspense Account	2.00		
Union Dues	35,565.75		

SCHEDULE C–1

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1952

Water Service — Deposit Account	$97,978.00	
Payroll Deductions for Purchase of War Bonds	761,948.00	
Withholding Tax Deductions	9,531,387.02	
Blue Cross Deductions	653,702.68	
Credit Unions Deductions	1,571,788.00	
Unliquidated Reserve 1948 — City	613.32	
Unliquidated Reserve 1949 — City	7,507.71	
Unliquidated Reserve 1950 — City	1,439.37	
Unliquidated Reserve 1951 — City	522,775.41	
Unliquidated Reserve 1950 — County	31.27	
Unliquidated Reserve 1951 — County	10,664.61	
Off-Street Parking Facilities, Rental Performance Account	30,750.00	
Parking Meter Fees	196.00	
Parking Facilities, Local Communities	1,951.50	
		$13,532,121.38

Revenue Departments:

	Maintenance	Debt and Interest	
Printing Department	$857,419.64	—	
Sumner Tunnel	541,770.55	$451,578.75	
Water Service	2,804,117.88	39,487.50	
House of Correction, Industries	88,594.65	—	
	$4,291,902.72	$491,066.25	
Metropolitan Water Assessment	1,636,959.98	—	
			6,419,928.95
Rapid Transit, Interest and Sinking Funds			1,980,585.03
Federal Grants			11,870,733.86
Traffic Tunnel Surplus Receipts paid to Sinking Funds Commission			658,192.59
Warrants Payable			3,246,379.83
Traffic Tunnel Bonds, Acts of 1929, Redemption of			5,950,000.00
Traffic Tunnel Retirement Loan — Serial Loans and Interest			364,352.50
Total Payments			$44,022,294.14

Transfers:

From Water Surplus to Debt and Interest (General Revenue)	$453,823.29	
From Unliquidated Reserve 1946 — City, to General Revenue (Maintenance)	34,736.12	
From Street Openings Account to General Revenue, Maintenance	26,975.26	
From Parking Meter Fees to General Revenue, Maintenance	334,327.00	
From Sales of City Property, General, to Establishment of Parks and Playgrounds (Capital Improvements)	165,000.00	
Total Payments and Transfers		$45,037,155.81
Balance, December 31, 1952		$4,790,027.15

SCHEDULE C-2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Department or Activity	Total Expenditures	Personal Service
Departmental Maintenance		
Collecting Department, Water Division	$192,781.91	$166,614.65
Printing Department	842,493.34	514,370.87
Sumner Traffic Tunnel	530,749.91	392,762.41
Water Service	2,554,995.29	1,581,031.72
Total Departmental Maintenance (Exhibit C-2)	$4,121,020.45	$2,654,779.65
Federal Grants		
Aid Disbursements:		
Dependent Children	$2,545,000.00	
Disability Assistance	260,000.00	
Old Age Assistance	7,834,000.00	
Administration Expenses:		
Dependent Children	299,606.53	
Disability Assistance	30,300.00	
Old Age Assistance	891,192.00	
Veterans' Training	10,635.33	
Total Federal Grants (Exhibit C-2)	$11,870,733.86	
Debt Requirements		
Redemption of Funded Debt:		
Traffic Tunnel Loan, Act of 1929	$5,950,000.00	
Traffic Tunnel Retirement Loan	85,000.00	
Water Service, Serial Loans	36,000.00	
Interest:		
Rapid Transit	1,980,585.03	
Sumner Traffic Tunnel	451,578.75	
Traffic Tunnel Retirement Loan	279,352.50	
Water Service Serial Loans	3,487.50	
Payment to Sinking Funds Commission:		
Sumner Traffic Tunnel, Excess Receipts	658,192.59	
Total Debt Requirements (Exhibit C-2)	$9,444,196.37	
Metropolitan Water Assessment		
Metropolitan Water Assessment	$1,636,959.98	
Total Metropolitan Water Assessment (Exhibit C-2)	$1,636,959.98	
Pensions and Annuities		
Collecting Department, Water Division	$4,709.44	
Printing Department	14,926.30	
Sumner Traffic Tunnel	10,955.39	
Water Service	51,017.24	
Total Pensions and Annuities (Exhibit C-2)	$81,608.37	

SCHEDULE C–2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Debt and Interest
$6,629.89	$17,026.05	$2,331.32	$180.00	
150,775.57	176,356.95	59.20	930.75	
111,705.19	17,204.44	1,041.45	8,036.42	
456,725.38	359,823.77	57,694.41	99,720.01	
$725,836.03	$570,411.21	$61,126.38	$108,867.18	
		$2,545,000.00		
		260,000.00		
		7,834,000.00		
		299,606.53		
		30,300.00		
		891,192.00		
		10,635.33		
		$11,870,733.86		
				$5,950,000.00
				85,000.00
				36,000.00
				1,980,585.03
				451,578.75
				279,352.50
				3,487.50
				658,192.59
				$9,444,196.37
				$1,636,959.98
				$1,636,959.98
		$4,709.44		
		14,926.30		
		10,955.39		
		51,017.24		
		$81,608.37		

SCHEDULE C–2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Department or Activity	Total Expenditures	Personal Service
Refunds		
Sumner Traffic Tunnel, Tolls	$65.25	
Water Rates	614.00	
Total Refunds (Exhibit C–2)	$679.25	
Penal Industries		
General	$88,594.65	
Total Industries (Exhibit C–2)	$88,594.65	
Unclassified		
Betterments	$105,996.16	
Collecting Department, Suspense Account	2.00	
Debt Drawn for and Unpaid	45,000.00	
Duplicates and Overpayments	132,254.31	
Off-Street Parking Facilities, Rental Performance Account	30,750.00	
Parking Facilities, Local Communities	1,951.50	
Parking Meter Fees	196.00	
Payroll Deductions:		
Blue Cross	653,702.68	
Credit Union	1,571,788.00	
Purchase of Federal Savings Bonds	761,948.00	
Union Dues	35,565.75	
Withholding Tax	9,531,387.02	
Payroll Tailings	562.28	
Street Openings Account	19,150.00	
Tellers' Adjustment Account	857.99	
Unliquidated Reserve, 1948	613.32	
Unliquidated Reserve, 1949	7,507.71	
Unliquidated Reserve, 1950	1,470.64	
Unliquidated Reserve, 1951	533,440.02	
Warrants Payable	3,246,379.83	
Water Service, Deposit Account	97,978.00	
Total Unclassified (Exhibit C–2)	$16,778,501.21	

SCHEDULE C–2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1952

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Debt and Interest
		$65.25		
		614.00		
		$679.25		
		$88,594.65		
		$88,594.65		
		$105,996.16		
		2.00		
		45,000.00		
		132,254.31		
		30,750.00		
		1,951.50		
		196.00		
		653,702.68		
		1,571,788.00		
		761,948.00		
		35,565.75		
		9,531,387.02		
		562.28		
		19,150.00		
		857.99		
		613.32		
		7,507.71		
		1,470.64		
		533,440.02		
		3,246,379.83		
		97,978.00		
		$16,778,501.21		

SCHEDULE C-3

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Analysis of Tax Title Account

Fiscal Year Ended December 31, 1952

Balance, December 31, 1951			$1,917,866.49
Additions:			
Transfers from:			
Tax Accounts (Schedule B-4)	$1,652,456.70		
Building Department	6,979.27		
Sidewalk Assessments	66.28		
		$1,659,502.25	
Commitments (Costs and Interest)		74,037.90	
Abatements after Payments		2,024.98	
Reinstatements from Tax Possessions		8,753.67	
Reinstated Abatements		598.00	
			1,744,916.80
			$3,662,783.29
Decreases:			
Receipts (Schedule B-5)		$663,133.75	
Abatements charged to Overlay Accounts (Schedule B-5)		197,082.62	
Transfers to Tax Possessions (Schedule C-4)		117,061.26	
Canceled Costs and Interest		22,416.54	
Abatement — Building Department		300.00	
Reinstatements to:			
Tax Accounts (Schedule B-4)		91,783.53	
			1,091,777.70
Balance, December 31, 1952			$2,571,005.59

SCHEDULE C-4

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS
Analysis of Tax Possessions Account
Fiscal Year Ended December 31, 1952

Balance, December 31, 1951			$2,168,196.58
Additions:			
Transfers from:			
Tax Titles, General Revenue (Schedule C-3)	$117,061.26		
Tax Titles, Sinking Funds	3,325.01		
Tax Titles, Water	3,464.29		
		$123,850.56	
Commitments (Land Court Fees, etc.)		5,717.13	
Profit on Sales		16,022.65	
			145,590.34
			$2,313,786.92
Decreases:			
Receipts (Schedule B-5)		$102,115.00	
Reinstatements to:			
Tax Titles, General Revenue (Schedule C-3)	$8,753.67		
Tax Titles, Water	222.13		
		8,975.80	
Canceled Land Court Fees, etc.		490.81	
Loss on Sales		224,262.93	
			335,844.54
Balance, December 31, 1952			$1,977,942.38

SCHEDULE C-5
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1952

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	April 30, 1952*	Sumner Traffic Tunnel Receipts.	Traffic Tunnel Retirement Loan: Interest		$146,526.38
	April 30, 1952*	Sumner Traffic Tunnel Receipts.	Serial Loans		85,000.00
			Total — Debt Requirements		$231,526.38
	Dec. 31, 1951	Warrants Payable — 1952	Debt Drawn for and Unpaid		$48,000.00
Aug. 5, 1952		Parking Meter Fees	Board of Real Estate Commissioners: Parking Facilities, Local Communities	$75,000.00	
Dec. 16, 1952		Parking Meter Fees	Parking Facilities, Local Communities	60,000.00	135,000.00
	April 23, 1952	Unliquidated Reserve — City — 1951	Unliquidated Reserve — County — 1951	$2,317.20	
	May 16, 1952	Unliquidated Reserve — City — 1951	Unliquidated Reserve — County — 1951	143.15	2,460.35
			Total — Unclassified		$185,460.35

* Chapter 361, Acts of 1945, Section 5.

SECTION D

CAPITAL IMPROVEMENT FUNDS

EXHIBIT D-1

City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS

Balance Sheet

December 31, 1952

ASSETS

Cash in Treasury	$6,202,850.39
Loans Authorized and Unissued:	
Bridges, Construction of	2,040,000.00
Incinerator Building, Construction and Equipping	200,000.00
Departmental Buildings, Construction of	435,000.00
Huntington Avenue Underpass	50,000.00
New City Hall Plans, etc.	10,000.00
Permanent Housing for Veterans of World War II	10,500,000.00
Low-Income Housing, South End	3,000,000.00
City of Boston Voting Machine Loan, Act of 1943, as amended by Chapter 399, Acts of 1950	760,000.00
Total	$23,197,850.39

LIABILITIES AND RESERVES

Appropriation Balances	$6,202,834.29
Construction Authorized	16,995,000.00
Warrants Payable	16.10
Total	$23,197,850.39

SCHEDULE D-1

City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS

Cash Receipts and Expenditures—Fiscal Year Ended December 31, 1952

Balance, January 1, 1952			$6,079,851.06
RECEIPTS			
Bonds Issued:			
City of Boston Parking Facilities Loan, Act of 1946	$600,000.00		
Public Ways, Construction of	3,000,000.00		
Construction of Buildings, Acquisition of Land, etc.	600,000.00		
Sewerage Loan	500,000.00		
City of Boston Civil Defense Loan, Act of 1950	300,000.00		
Bridges, Construction of	850,000.00		
Voting Machine Loan, Act of 1943	150,000.00		
		$6,000,000.00	
Miscellaneous:			
Public Ways, Construction of	$488,084.04		
Sewerage Works	66.37		
Civil Defense Activities — Non-Revenue	121,243.09		
		609,393.50	
Transfers:			
From Sales of City Property, General	$165,000.00		
From Treasury Department, General Revenue	312.52		
From Warrants Payable	16.10		
		165,328.62	
			6,774,722.12
Total Balance, Receipts and Transfers			$12,854,573.18
PAYMENTS			
Capital Outlays:			
Boston Traffic Commission:			
Automatic Traffic Control Signals in Various Sections of the City		$153,399.77	
Fire Department:			
Construction and Reconstruction of Buildings and Original Equipment and Furnishings Thereof		607,389.35	
Hospital Department:			
Construction of Buildings and Original Equipment and Furnishings Thereof		122,963.55	
Long Island Hospital:			
Construction of Buildings and Original Equipment and Furnishings Thereof		14,918.40	
Long Island Viaduct, Construction of		192,190.78	
Library Department:			
Construction of Buildings and Original Equipment and Furnishings Thereof		50,401.34	
Park Department:			
Construction of Buildings and Original Equipment and Furnishings Thereof		79,527.94	
Public Buildings Department:			
Construction of Buildings and Original Equipment and Furnishings Thereof		545,238.07	
Public Welfare Department:			
Construction of Buildings and Original Equipment and Furnishings Thereof		301,572.19	
Public Works Department:			
Bridges, Construction of		98,090.52	
Construction of Buildings and Original Equipment and Furnishings Thereof		33,006.41	
Public Ways, Construction of		2,536,633.80	
Sewerage Works		561,744.15	
Incinerator Building, Construction of and Equipping		35,000.00	
Traffic Tunnel		31,418.39	
Miscellaneous:			
City of Boston, Parking Facilities		768,835.52	
Departmental Equipment		5,901.36	
Voting Machines		130,350.00	
Civil Defense Activities		383,141.25	
			6,651,722.79
Balance, December 31, 1952 (Exhibit D-1)			$6,202,850.39

EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1952

Department and Improvement	Balances from 1951	Credits	
		Revenue Received During 1952	Loans Issued in 1952
Boston Traffic Commission			
Automatic Traffic Control Signals in Various Sections of the City	$189,643.90		
Fire Department			
Construction and Reconstruction of Buildings and Original Equipment and Furnishings Thereof	517,227.20		$200,000.00
Hospital Department			
Construction of Buildings and Original Equipment and Furnishings Thereof	200,837.86		
Long Island Hospital			
Construction of Buildings and Original Equipment and Furnishings Thereof	51,748.00		250,000.00
Long Island Viaduct, Construction of	195,491.95		
Library Department			
Construction of Buildings and Original Equipment and Furnishings Thereof	190,009.38		
Park Department			
Construction of Buildings and Original Equipment and Furnishings Thereof	464,727.67		
Establishment of Parks and Playgrounds			
Public Buildings Department			
New City Hall Plans, etc.			
Construction of Buildings and Original Equipment and Furnishings Thereof			
Public Welfare Department			
Construction of Buildings and Original Equipment and Furnishings Thereof	493,806.14		150,000.00
Public Works Department			
Bridges, Construction of	341,946.93		850,000.00
Construction of Buildings and Original Equipment and Furnishings Thereof	44,906.85		
Incinerator Building, Construction and Equipping			—
Public Ways, Construction of	356,888.67	$488,084.04	3,000,000.00
Sewerage Works	668,938.39	66.37	500,000.00
Traffic Tunnel	31,418.39		
Huntington Avenue Underpass, Chapter 395, Acts of 1938			
Unclassified			
City of Boston, Parking Facilities	1,109,044.14		600,000.00
Civil Defense Activities	148,766.82	121,243.09	300,000.00
Departmental Equipment	7,551.04		
Low Income Housing, South End			
Permanent Housing for Veterans of World War II	1,032,605.51		
Voting Machines	4,292.22		150,000.00
Totals	$6,079,851.06	$609,393.50	$6,000,000.00

EXHIBIT D–2

City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS

Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1952

Transfers (Schedule D-2)		Total Amounts Available	Total Expenditures	Balances to 1953			
To	From			Unexpended	Loans Authorized But Not Issued	Unliquidated	Unencumbered
		$189,643.90	$153,399.77	$36,244.13		$27,706.85	$8,537.28
		747,227.20	607,389.35	139,837.85	$360,000.00	498,543.93	1,293.92
		200,837.86	122,963.55	77,874.31		16,538.02	61,336.29
$3,301.17	$285,000.00	20,049.17	14,918.40	5,130.77		282.27	4,848.50
	3,301.17	192,190.78	192,190.78				
		190,009.38	50,401.34	139,608.04		79,629.04	59,979.00
	300,000.00	164,727.67	79,527.94	85,199.73		46,486.55	38,713.18
165,000.00		165,000.00		165,000.00			165,000.00
					10,000.00		10,000.00
850,000.00		850,000.00	545,238.07	304,761.93	50,000.00	304,761.93	50,000.00
	300,000.00	343,806.14	301,572.19	42,233.95	25,000.00	67,087.94	146.01
		1,191,946.93	98,090.52	1,093,856.41	2,040,000.00	829,170.17	2,304,686.24
		44,906.85	33,006.41	11,900.44		1,541.50	10,358.94
35,000.00		35,000.00	35,000.00		200,000.00		200,000.00
		3,844,972.71	2,536,633.80	1,308,338.91		912,519.42	395,819.49
		1,169,004.76	561,744.15	607,260.61		237,463.04	369,797.57
		31,418.39	31,418.39				
					50,000.00		50,000.00
		1,709,044.14	768,835.52	940,208.62		132,522.53	807,686.09
		570,009.91	383,141.25	186,868.66		15,819.51	171,049.15
312.52		7,863.56	5,901.36	1,962.20		1,162.20	800.00
					3,000,000.00		3,000,000.00
		1,032,605.51		1,032,605.51	10,500,000.00		11,532,605.51
		154,292.22	130,350.00	23,942.22	760,000.00	782,100.00	1,842.22
$1,053,613.69	$888,301.17	$12,854,557.08	$6,651,722.79	$6,202,834.29	$16,995,000.00	$3,953,334.90	$19,244,499.39

SCHEDULE D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1952

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	Dec. 31, 1952	Institutions Department: Long Island Viaduct, Construction of.....	Institutions Department: Construction of Buildings, and Original Equipment and Furnishings thereof.....	.....	$3,301.17
Oct. 21, 1952	.....	Sales of City Property — General....	Park Department: Establishment of Parks and Playgrounds.....	.....	165,000.00
	April 21, 1952	Institutions Department: Construction of Buildings and Original Equipment and Furnishings thereof.....	Public Buildings Department: Construction of Buildings and Original Equipment and Furnishings thereof.....	$250,000.00	
	April 21, 1952	Park Department: Construction of Buildings and Original Equipment and Furnishings thereof.....	Construction of Buildings and Original Equipment and Furnishings thereof.....	300,000.00	
	April 21, 1952	Public Welfare Department: Construction of Buildings and Original Equipment and Furnishings thereof.....	Construction of Buildings and Original Equipment and Furnishings thereof.....	300,000.00	
	Dec. 31, 1952	Institutions Department: Construction of Buildings and Original Equipment and Furnishings thereof.....	Public Works Department: Incinerator Building, Construction and Equipping.....	.....	850,000.00 35,000.00
	Dec. 31, 1952	Treasury Department.....	Departmental Equipment	.....	312.52
			Total — Capital Improvement Funds.....	.....	$1,053,613.69

SECTION E

DEBT AND SINKING FUNDS

EXHIBIT E-1

City of Boston and County of Suffolk

BALANCE SHEET — DEBT AND SINKING FUNDS

January 1 and December 31, 1952

	January 1, 1952		December 31, 1952
ASSETS			
Cash — Sinking Funds Commission:			
In Treasury and Depositories		$721,459.43	$741,222.73
Investments — Sinking Funds Commission		68,080,085.72	62,912,376.17
Accounts Receivable:			
Special Assessments:			
Added to Taxes:			
Street	$8,617.73		$10,946.00
Sewer	4,141.16		4,797.26
		12,758.89	15,743.26
Apportioned but not Due:			
Street	$207,461.67		$258,886.72
Sewer	39,878.56		49,302.76
		247,340.23	308,189.48
Unapportioned:			
Street	$387,307.69		$429,382.00
Sewer	60,017.02		66,096.48
		447,324.71	495,478.48
Tax Titles — Street and Sewer Assessments		34,594.43	34,953.14
Amounts to Be Provided for Retirement of Net Funded or Fixed Debt:			
Sinking Funds	$29,396.96		
Serial	71,458,009.22		$68,642,315.55
		71,487,406.18*	68,642,315.55
Total Assets		$141,030,969.59	$133,150,278.81
LIABILITIES AND SURPLUS			
Sinking Funds Loans:			
Outside Debt Limit		$65,298,500.00	$59,343,500.00
Serial Loans:			
Inside Debt Limit	$29,044,000.00		$28,965,000.00
Outside Debt Limit	45,776,000.00		43,833,000.00
		74,820,000.00	72,798,000.00
Reserved Accounts:			
Interest on Traffic Tunnel Retirement Debt	$63,529.14		$43,426.74
Interest on Rapid Transit Debt	5,585.00		6,781.13
		69,114.14	50,207.87
Revenues Available when Collected:			
Special Assessments	$707,423.83		$819,411.22
Tax Titles	34,594.43		34,953.14
		742,018.26	854,364.36
Sinking Funds Surplus		101,337.19	104,206.58
Total Liabilities and Surplus		$141,030,969.59	$133,150,278.81

* Sinking Funds Surplus applied against this amount in computation of Net Funded Debt in Exhibit E-2.

EXHIBIT E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Funded Debt
Fiscal Year Ended December 31, 1952

Gross funded debt, December 31, 1951		$140,118,500.00
Add funded debt issued in 1952:		
City Debt		6,000,000.00
		$146,118,500.00
Deduct funded debt paid in 1952:		
City Debt	$7,799,000.00	
County Debt	102,000.00	
Rapid Transit Debt	5,000.00	
Traffic Tunnel Debt	5,950,000.00	
Traffic Tunnel Retirement Debt	85,000.00	
Water Debt	36,000.00	
		13,977,000.00
Gross funded debt, December 31, 1952		$132,141,500.00
Sinking Funds, December 31, 1951	$68,801,545.15*	
Receipts during 1952	1,395,833.12	
	$70,197,378.27	
Payments	6,543,779.37	
	$63,653,598.90	
Less: Reserve for payment of interest on debt	50,207.87	
Total redemption means, December 31, 1952		63,603,391.03
Net funded debt, December 31, 1952		$68,538,108.97

* Includes $69,114.14 interest on debt.

EXHIBIT E-3

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Changes in Floating Debt
Fiscal Year Ended December 31, 1952

LOANS IN ANTICIPATION OF REVENUE

Loans brought forward from 1951		$10,000,000.00
Loans issued during 1952		60,000,000.00*
		$70,000,000.00
Less 1951 Loans paid off	$10,000,000.00	
Less 1952 Loans paid off	45,000,000.00	
		55,000,000.00
Net Outstanding Obligations		$15,000,000.00

* Total authorized by City Council, $60,000,000.00.

EXHIBIT E-4

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Debt Incurring Power in 1952

Total debt incurring power within the debt limit (2½ per cent of $1,578,935,227, the average assessed valuation for three years, less abatements)			$39,473,380.00
Debt incurred:			
Total funded debt, city and county		$140,118,500.00	
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):			
City debt	$29,117,000.00		
Traffic Tunnel debt	12,550,000.00		
Traffic Tunnel Retirement debt	16,025,000.00		
County debt	634,000.00		
Rapid Transit debt	52,748,500.00		
	$111,074,500.00		
Funded debt for Public Works Administration projects, issued under authority of Chapter 366, Acts of 1933, as amended by Chapter 21, Acts of 1934	1,589,000.00		
		112,663,500.00	
Funded debt within the debt limit		$27,455,000.00	
Offsets to funded debt:			
Sinking funds	$68,732,431.01		
Less sinking funds for debt outside the debt limit:			
City	—		
Rapid Transit	$52,748,500.00		
Traffic Tunnel	12,520,603.04		
Traffic Tunnel Retirement	3,361,990.78		
	68,631,093.82		
Offsets to funded debt within the debt limit		101,337.19	
Net indebtedness within the debt limit, December 31, 1951		$27,353,662.81	
Loans authorized but not issued (within the debt limit)		4,635,000.00	
Used debt incurring power within the debt limit			31,988,662.81
Unused debt incurring power within the debt limit, January 1, 1952			$7,484,717.19
Estimated increase during the year by:			
Serial bonds redeemable during year			4,717,000.00
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year			$12,201,717.19

EXHIBIT E-5

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Debt Issued

Fiscal Year Ended December 31, 1952

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which It Was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
Mar. 19, 1951	April 1, 1952	1¼	City of Boston Civil Defense Loan, Act of 1950	.....	$300,000.00	April 1, 1953–57	$60,000.00
May 1, 1951	April 1, 1952	1½	Public Ways, Construction of	$1,000,000.00	.....	April 1, 1953–62	100,000.00
Dec. 17, 1946	April 1, 1952	2	City of Boston Parking Facilities Loan, Act of 1946	.....	600,000.00	April 1, 1953–72	30,000.00
Sept. 15, 1949	April 1, 1952	2	Construction of Buildings, Acquisition of Land, etc.	600,000.00	.....	April 1, 1953–72	30,000.00
April 16, 1945	April 1, 1952	2	Bridges, Construction of	500,000.00	.....	April 1, 1953–72	25,000.00
Chapter 411 Act of 1943	Oct. 1, 1952	2	City of Boston, Voting Machine Loan, Act of 1943	.....	150,000.00	Oct. 1, 1953–62	15,000.00
April 29, 1952	Oct. 1, 1952	2	Public Ways, Construction of	2,000,000.00	.....	Oct. 1, 1953–62	200,000.00
May 15, 1951	Oct. 1, 1952	2½	Sewerage Loan	500,000.00	.....	Oct. 1, 1953–72	25,000.00
Aug. 26, 1952	Oct. 1, 1952	2½	Bridges, Construction of	350,000.00	.....	Oct. 1, 1953–62 Oct. 1, 1963–72	20,000.00 15,000.00
			Totals	$4,950,000.00	$1,050,000.00		

Inside Debt Limit	$4,950,000.00
Outside Debt Limit	1,050,000.00
	$6,000,000.00

EXHIBIT E-6

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Funded Debt Charges To Be Met from Taxes

December 31, 1952

Year	Serial Bond Maturities	Serial Bond Interest	Total Debt Charges
1953	$7,341,000.00	$1,020,702.50	$8,361,702.50
1954	5,723,000.00	866,467.50	6,589,467.50
1955	5,389,000.00	766,510.00	6,155,510.00
1956	5,051,000.00	673,515.00	5,724,515.00
1957	4,655,000.00	588,187.00	5,243,187.00
1958	4,427,000.00	510,260.00	4,937,260.00
1959	4,162,000.00	436,295.00	4,598,295.00
1960	2,844,000.00	366,867.50	3,210,867.50
1961	2,481,000.00	314,852.50	2,795,852.50
1962	2,345,000.00	271,065.00	2,616,065.00
1963	1,683,000.00	228,597.50	1,911,597.50
1964	1,476,000.00	196,402.50	1,672,402.50
1965	1,450,000.00	167,812.50	1,617,812.50
1966	1,436,000.00	140,047.50	1,576,047.50
1967	1,411,000.00	112,462.50	1,523,462.50
1968	1,297,000.00	85,190.00	1,382,190.00
1969	1,216,000.00	60,012.50	1,276,012.50
1970	822,000.00	37,175.00	859,175.00
1971	570,000.00	27,270.00	597,270.00
1972	274,000.00	16,487.50	290,487.50
1973	139,000.00	12,625.00	151,625.00
1974	129,000.00	10,312.50	139,312.50
1975	123,000.00	8,150.00	131,150.00
1976	110,000.00	6,062.50	116,062.50
1977	90,000.00	4,137.50	94,137.50
1978	60,000.00	2,462.50	62,462.50
1979	55,000.00	1,312.50	56,312.50
1980	15,000.00	262.50	15,262.50
1981	—	—	—
Totals	$56,774,000.00	$6,931,504.50	$63,705,504.50

EXHIBIT E-7

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Funded Debt Payable

December 31, 1952

Year	Serial Bonds					
	City	Welfare and Relief	County	Water	Traffic Tunnel Retirement	Total Serial Bonds
1953	$6,625,000	$615,000	$101,000	$36,000	$255,000	$7,632,000
1954	5,623,000		100,000	36,000	415,000	6,174,000
1955	5,289,000		100,000	12,000	465,000	5,866,000
1956	4,951,000		100,000		490,000	5,541,000
1957	4,566,000		89,000		495,000	5,150,000
1958	4,383,000		44,000		505,000	4,932,000
1959	4,162,000				515,000	4,677,000
1960	2,844,000				525,000	3,369,000
1961	2,481,000				530,000	3,011,000
1962	2,345,000				535,000	2,880,000
1963	1,683,000				545,000	2,228,000
1964	1,476,000				555,000	2,031,000
1965	1,450,000				560,000	2,010,000
1966	1,436,000				570,000	2,006,000
1967	1,411,000				580,000	1,991,000
1968	1,297,000				590,000	1,887,000
1969	1,216,000				600,000	1,816,000
1970	822,000				610,000	1,432,000
1971	570,000				615,000	1,185,000
1972	274,000				625,000	899,000
1973	139,000				635,000	774,000
1974	129,000				645,000	774,000
1975	123,000				655,000	778,000
1976	110,000				665,000	775,000
1977	90,000				675,000	765,000
1978	60,000				685,000	745,000
1979	55,000				695,000	750,000
1980	15,000				705,000	720,000
1981						
1982						
1983						
1984						
1985						
1986						
1987						
1988						
1989						
1990						
1991						
1992						
1993						
1994						
1995						
Totals	$55,625,000	$615,000	$534,000	$84,000	$15,940,000	$72,798,000

EXHIBIT E-7

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Funded Debt Payable

December 31, 1952

Year	Sinking Funds Bonds			
	Traffic Tunnel	Rapid Transit	Total Sinking Funds	Grand Total
1953	$4,200,000		$4,200,000	$11,832,000
1954				6,174,000
1955				5,866,000
1956		$950,000	950,000	6,491,000
1957		5,000,000	5,000,000	10,150,000
1958		1,300,000	1,300,000	6,232,000
1959		5,315,000	5,315,000	9,992,000
1960		1,975,000	1,975,000	5,344,000
1961		1,750,000	1,750,000	4,761,000
1962		1,515,000	1,515,000	4,395,000
1963		703,000	703,000	2,931,000
1964	500,000	248,000	748,000	2,779,000
1965	800,000	60,000	860,000	2,870,000
1966	150,000	150,000	300,000	2,306,000
1967	50,000	1,662,000	1,712,000	3,703,000
1968		1,718,000	1,718,000	3,605,000
1969		1,380,000	1,380,000	3,196,000
1970		2,110,000	2,110,000	3,542,000
1971		3,570,000	3,570,000	4,755,000
1972		3,570,000	3,570,000	4,469,000
1973	100,000	2,207,000	2,307,000	3,081,000
1974		1,102,000	1,102,000	1,876,000
1975		1,010,000	1,010,000	1,788,000
1976		3,215,000	3,215,000	3,990,000
1977		1,460,000	1,460,000	2,225,000
1978		70,000	70,000	815,000
1979				750,000
1980		105,000	105,000	825,000
1981		300,000	300,000	300,000
1982		565,000	565,000	565,000
1983		910,000	910,000	910,000
1984	800,000	155,000	955,000	955,000
1985		500,000	500,000	500,000
1986		560,000	560,000	560,000
1987		115,000	115,000	115,000
1988				
1989				
1990		83,500	83,500	83,500
1991		20,000	20,000	20,000
1992		1,870,000	1,870,000	1,870,000
1993		3,000,000	3,000,000	3,000,000
1994		2,500,000	2,500,000	2,500,000
1995		20,000	20,000	20,000
Totals	$6,600,000	$52,743,500	$59,343,500	$132,141,500

SCHEDULE E-1
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Gross and Net Funded Debt
Fiscal Year Ended December 31, 1952

GROSS FUNDED DEBT

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1951	$58,039,000.00	$636,000.00	$120,000.00	$12,550,000.00	$16,025,000.00	$52,748,500.00	$140,118,500.00
December 31, 1952	56,240,000.00	534,000.00	84,000.00	6,600,000.00	15,940,000.00	52,743,500.00	132,141,500.00
Decrease	$1,799,000.00	$102,000.00	$36,000.00	$5,950,000.00	$85,000.00	$5,000.00	$7,977,000.00

NET FUNDED DEBT

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1951	$57,937,662.81	$636,000.00	$120,000.00	$29,396.96	$12,663,009.22	—	$71,386,068.99
December 31, 1952	56,135,793.42	534,000.00	84,000.00	—	11,784,315.55	—	68,538,108.97
Decrease	$1,801,869.39	$102,000.00	$36,000.00	$29,396.96	$878,693.67	—	$2,847,960.02

SCHEDULE E-2

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Summary of the Objects for Which the Outstanding Funded Debt Was Issued

Fiscal Year Ended December 31, 1952

	Outstanding January 1, 1952	Issued in 1952	Matured or Canceled in 1952	Outstanding December 31, 1952
CITY DEBT				
Bridges: Miscellaneous	$1,014,000.00	$850,000.00	$101,000.00	$1,763,000.00
Funding Loan	1,494,000.00		698,000.00	796,000.00
Municipal Relief Loan	1,842,000.00		1,227,000.00	615,000.00
Transit Assessment Loan	8,120,000.00		1,015,000.00	7,105,000.00
Miscellaneous:				
City of Boston Civil Defense	200,000.00	300,000.00	40,000.00	460,000.00
City of Boston Parking Facilities	4,000,000.00	600,000.00	220,000.00	4,380,000.00
Departmental Equipment	920,000.00		560,000.00	360,000.00
East Boston Stadium	240,000.00		30,000.00	210,000.00
Fire Department	6,000.00		2,000.00	4,000.00
Huntington Avenue Underpass	2,000.00		2,000.00	
Long Island Viaduct	2,550,000.00		130,000.00	2,420,000.00
Permanent Housing for Veterans of World War II	13,635,000.00		970,000.00	12,665,000.00
Temporary Housing for Veterans of World War II	50,000.00		50,000.00	
Voting Machine Loan	640,000.00	150,000.00	100,000.00	690,000.00
Hospitals	203,000.00		58,000.00	145,000.00
Public Buildings, Exclusive of Schoolhouses	5,968,000.00	600,000.00	363,000.00	6,205,000.00
Public Parks, Playgrounds, etc.	27,000.00		18,000.00	9,000.00
Schoolhouses and Sites	714,000.00		148,000.00	566,000.00
Sewers: Miscellaneous	6,485,000.00	500,000.00	554,000.00	6,431,000.00
Savin Hill Bay, Sewerage Works	2,000.00		2,000.00	
Streets:				
Highways, Making of	217,000.00		61,000.00	156,000.00
Public Ways, Construction of	9,710,000.00	3,000,000.00	1,450,000.00	11,260,000.00
Traffic Tunnel	8,950,000.00		5,950,000.00	3,000,000.00
Traffic Tunnel, Series "B"	3,000,000.00			3,000,000.00
Traffic Tunnel, Series "C"	600,000.00			600,000.00
Traffic Tunnel Retirement Bonds	16,025,000.00		85,000.00	15,940,000.00
Hyde Park Street Railway	20,000.00		5,000.00	15,000.00
Rapid Transit Debt:				
Arlington Station	1,268,000.00			1,268,000.00
Boston Tunnel and Subway	45,000.00			45,000.00
Boylston Street Subway, Acts of 1911	5,006,500.00			5,006,500.00
Boylston Street Subway, Acts of 1930	5,015,000.00			5,015,000.00
Cambridge Connection	823,000.00			823,000.00
Dorchester Rapid Transit	11,195,000.00			11,195,000.00
Dorchester Tunnel	12,260,000.00			12,260,000.00
East Boston Tunnel	141,000.00			141,000.00
East Boston Tunnel Alterations	3,940,000.00			3,940,000.00
East Boston Tunnel Alterations, Acts of 1924	235,000.00			235,000.00
East Boston Tunnel Extension	2,510,000.00			2,510,000.00
Huntington Avenue Subway	750,000.00			750,000.00
Huntington Avenue Subway Extension	1,975,000.00			1,975,000.00
Rapid Transit Facilities, East Boston District, Extension of	5,950,000.00			5,950,000.00
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations	1,250,000.00			1,250,000.00
Tremont Street Subway Alterations	365,000.00			365,000.00
WATER DEBT				
Water Debt	120,000.00		36,000.00	84,000.00
COUNTY DEBT				
Court House Loan, Acts of 1935	634,000.00		101,000.00	533,000.00
Suffolk County Jail	2,000.00		1,000.00	1,000.00
Gross Funded Debt	*$140,118,500.00	$6,000,000.00	$13,977,000.00	$132,141,500.00

* Exhibit E-2.

SCHEDULE E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Loans Authorized but Not Issued
December 31, 1952

Dates of Orders	Object	Inside of Debt Limit	Outside of Debt Limit
Dec. 12, 1935	New City Hall Plans, etc.	$10,000.00	
Sept. 27, 1938	Huntington Avenue Underpass (Chap. 395, Acts of 1938)		$50,000.00
May 7, 1945	Bridges, Construction of	1,390,000.00	
Nov. 13, 1946	Permanent Housing for Veterans of World War II		1,500,000.00
Nov. 26, 1946	Incinerator Building, Construction and Equipping	200,000.00	
Dec. 12, 1947	Low Income Housing, South End, General Laws (Chap. 121, Sect. 26, CC)		3,000,000.00
June 8, 1948	Permanent Housing for Veterans of World War II		2,000,000.00
Oct. 6, 1949	Departmental Buildings, Construction of	435,000.00	
May 10, 1950	Permanent Housing for Veterans of World War II		7,000,000.00
Aug. 5, 1952	City of Boston Voting Machine Loan, Act of 1943 as amended by Chap. 399, Acts of 1950		760,000.00
Sept. 16, 1952	Bridges, Construction of	650,000.00	
		$2,685,000.00	$14,310,000.00
	Inside debt limit $2,685,000.00 Outside debt limit 14,310,000.00		
	$16,995,000.00		

SCHEDULE E=4

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Analysis of Changes in Sinking Fund Surplus
Fiscal Year Ended December 31, 1952

Surplus as of January 1, 1952	$101,337.19
Add:	
Betterments Paid to Sinking Fund Commission	104,206.58
	$205,543.77
Subtract:	
Redemption of Serial Debt	101,337.19
Surplus as of December 31, 1952	$104,206.58

SECTION F

TRUST FUNDS

EXHIBIT F-1

City of Boston and County of Suffolk

BALANCE SHEET — TRUST FUNDS

December 31, 1952

ASSETS

Cash:		
Under control of Treasurer	$374,583.66	
In custody of Treasurer	5,189,236.11	
		$5,563,819.77
Accounts Receivable:		
George Robert White Fund, Rents		47,106.82
Investments		91,566,569.89
Total		$97,177,496.48

LIABILITIES AND RESERVES

Appropriation Balances		$374,206.88
Revenues Available when Collected		47,106.82
Warrants Payable		376.78
Reserved Accounts:		
Retirement Board Funds	$4,481,851.00	
Balances held for Investment	670,051.44	
Teachers' Retirement Fund	20,240.22	
Franklin Fund	15,579.88	
Permanent School Pension Fund	1,513.57	
		5,189,236.11
Trust Funds		91,566,569.89
Total		$97,177,496.48

SCHEDULE F-1

City of Boston and County of Suffolk

TRUST FUNDS

Reflected in Accounts of City Auditor

Changes in Appropriation Balances

Fiscal Year Ended December 31, 1952

	Balances From 1951	Income and Credits	Expenditures	Balances To 1953
Boston Sanatorium:				
Susan H. Leeds Bequest, Income	$1,233.58	$387.40	$370.57	$1,250.41
Gold Medal Funds:				
Fitzgerald Firemen's Gold Medal Fund, Income,	437.75	25.00	64.00	398.75
J. Harleston Parker Medal Fund, Income	597.75	75.00	221.02	451.73
Walter Scott Medal for Valor Fund, Income	689.39	80.00	284.50	484.89
Patrick J. Kennedy Medal of Honor Fund, Income	27.50	55.00		82.50
Hospital Department:				
Smith Fund, Income	1,435.00	125.00		1,560.00
Trust Fund, Income	14,243.19	2,143.34		16,386.53
A. Shuman Memorial Fund for Care of Convalescent Men Patients at the Boston City Hospital, Income		3,075.39	3,075.39	
Institutions Department:				
Samuel Hirschberg Fund, Income	335.58	45.00		380.58
Sawyer Marcella Street Home Fund, Income	296.51	79.50	74.95	301.06
Library Department:				
Trust Funds, Income	21,656.27	54,610.97	39,788.16	36,479.08
James L. Whitney Bibliographical Account, Income	7,829.40	700.00		8,529.40
Gifts for Immediate Use	10,176.21	396.00	102.31	10,469.90
Park Department:				
Cemetery Trust Funds, Income	157,611.67	30,665.37	22.00	188,255.04
Mary P. C. Cummings Trust Fund, Income	23,975.54	6,194.86	6,562.53	23,607.87
Foss Flag Fund, Income	890.30	85.00		975.30
Boston Common Tree Fund, Income	438.78	125.72		564.50
Beacon Street Tree Planting Fund	169.16			169.16
Randidge Trust Fund, Income	10,923.00	1,768.68	5,315.68	7,376 00
Police Department:				
Police Charitable Fund, Income	15,660.67	7,219.18	5,164.50	17,715.35
Public Buildings Department:				
Old State House Repair Fund, Income	997.50	75.00		1,072.50
School Committee:				
Anna Judson George Scholarship for Excellence in English Fund, Income		83.56	83.56	
Bowdoin Dorchester School Fund, Income	1,269.82	191.26	202.46	1,258.62
Costello C. Converse School Fund, Income	2,368.48	171.98		2,540.46
Eastburn School Fund, Income	5,168.49	425.00		5,593.49
Elvira Bush Smith Fund, Income	121.08	12.50		133.58
Franklin Medal Fund, Income	74.98	119.80	119.80	74.98
Gibson School Fund, Income	6,731.85	3,292.48	2,598.21	7,426.12
Alice Gertrude and Anna Adele Maguire School Fund, Income	118.75	12.50		131.25
Horace Mann School Fund, Income	332.52	244.50	209.89	367.13
Persis P. Drake School Fund, Income	187.92	62.50		250.42
Peter P. F. Degrand School Fund, Income	1,702.65	1,116.68		2,819.33

SCHEDULE F–1

City of Boston and County of Suffolk

TRUST FUNDS

Reflected in Accounts of City Auditor

Changes in Appropriation Balances

Fiscal Year Ended December 31, 1952

	Balances From 1951	Income and Credits	Expenditures	Balances To 1953
School Committee, Continued:				
Samuel G. Davis School Fund, Income	$17,531.63	$2,765.72	$2,205.00	$18,092.35
School Children's Special Gift Fund	927.45			927.45
Sears Roebuck Foundation for Scholarships		1,000.00	1,000.00	
Mary Fifield King Bequest	822.00		218.00	604.00
Teachers' Waterston Fund, Income	1,739.70	126.22		1,865.92
Theobald A. Lynch School Fund, Income	72.60	25.00		97.60
Unclassified:				
George Robert White Fund, Income		577,988.75	577,988.75	
State-Boston Retirement System Expense Fund		70,860.35	70,860 35	
Michael Francis Cahill Fund, Income		11,999.88	11,999.88	
Coppenhagen Fund, Income	7,807.01	200.00	113.93	7,893.08
Franklin Technical Institute		345,093.65	345,093.65	
Phillips Street Fund, Income	6,985.05	635.50		7,620.55
Totals — Trust Funds	$323,586.73	$1,124,359.24	$1,073,739.09	$374,206.88

SCHEDULE F-2

City of Boston and County of Suffolk

TRUST FUNDS

Statement of Cash Receipts and Expenditures

Fiscal Year Ended December 31, 1952

Total of Trust Funds, December 31, 1951			$93,188,458.85
Receipts:			
Boston Retirement System:			
Tax Levy Appropriation		$1,495,709.00	
Members' Payroll Deductions		639,846.04	
Commonwealth of Massachusetts — Teachers' Pension Grant		322,128.88	
State-Boston Retirement System:			
Tax Levy Appropriation		452,836.32	
Members' Payroll Deductions		3,522,141.82	
Commonwealth of Massachusetts — Teachers' Pension Grant		454,517.91	
Boston Housing Authority		37,744.79	
Chapter 379, Acts of 1952		2,592.12	
Public School Teachers' Retirement Fund		48,815.50	
Cemetery Division — Perpetual Care, Fees, Sales, etc.		185,837.77	
Franklin Technical Institute		326,100.00	
Interest and Income on Investments		2,575,289.63	
Appreciation on Investments Matured, Sold, etc.		28,867.00	
Accrued Interest on Investments Sold		3,307.82	
Rents, etc.		398,120.99	
Bequests		621,737.35	
Refunds		13,689.27	
			11,129,282.21
Accounts Receivable:			
George Robert White Fund — Rental Charges		$396,525.94	
Gibson School Fund — Rental Charges		300.00	
			396,825.94
			$104,714,567.00
Payments:			
Boston Retirement System:			
Payments to Pensioners		$2,657,486.98	
Refunds of Members' Payroll Deductions		540,801.50	
State-Boston Retirement System:			
Payments to Pensioners		1,888,072.21	
Refunds of Members' Payroll Deductions		436,212.79	
Public School Teachers' Retirement Fund — Annuities		117,397.36	
Accrued Interest on Investments Purchased		23,482.01	
Premium on Investments Purchased		3,201.63	
Depreciation on Investments Matured, Sold, etc.		22,938.43	
Amortization of Premiums		51,348.62	
Payments in accordance with special bequests		15,605.50	
Miscellaneous		7,401.83	
Payments from Appropriations (Schedule F-1)		1,073,739.09	
Transfers:			
To Appropriations	$301,760.47		
To School Committee	553.00		
To Hospital Trustees	5,905.81		
To Headmasters of Various Schools	464.02		
To Board of Public Welfare	275.06		
		308,958.36	
Accounts Receivable:			
George Robert White Fund — Rental Credits	$390,200.99		
Gibson School Fund — Rental Credits	600.00		
		390,800.99	
			7,537,447.30
Total of Trust Funds, December 31, 1952			$97,177,119.70

SECTION G

MISCELLANEOUS SCHEDULES AND CHARTS

SCHEDULE G-1

City of Boston and County of Suffolk

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1952

City Appropriations			$92,238,274.83
County Appropriations			6,242,960.28
School Committee Appropriations			28,496,796.68
Overlay Deficit Funding Account, Acts of 1950			2,000,000.00
Debt requirements certified by City Auditor to Board of Assessors:			
City purposes		$8,798,858.77	
County purposes		118,077.50	
School purposes		163,908.75	
			9,080,845.02
Boston Retirement Board:			
Pension Accumulation Fund		$1,495,709.00	
State-Boston Retirement System Pension Fund		345,535.00	
State-Boston Retirement System Expense Fund		65,218.89	
Military Service Credit Fund		36,739.74	
Workmen's Compensation Credit		542.69	
			1,943,745.32
Charles River Basin Assessment:			
District:			
Serial Bonds	$408.89		
Interest	40.89		
		$449.78	
Metropolitan Park Assessment:			
Serial Bonds	$3,884.41		
Interest	3,520.50		
Maintenance	1,218,295 47		
		1,225,700.38	
Metropolitan Sewer Assessment:			
Serial Bonds	$103,415.67		
Interest	27,125.39		
Maintenance	443,817.75		
		574,358.81	
Abatement of Smoke Nuisance Assessment		19,403.03	
Auditing Municipal Accounts		31,673.71	
State Examination of Retirement System		12,648.19	
Detention Center		46,963.33	
Boston Metropolitan District Expenses		8,102.35	
Metropolitan Transit Authority Reduction of Principal		465,225.35	
Metropolitan Transit Authority Deficiency		3,442,151.81	
		$5,826,676.74	
Net Underestimate, 1951	$157,811.85		
Net Overestimate, 1952	937.22		
		158,749.07	
			5,985,425.81
Total Appropriations and Warrants			$145,988,047.94

SCHEDULE G-1

City of Boston and County of Suffolk

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1952

Ways and Means Other than Taxes, 1952

An estimate of the ways and means, other than taxes, of meeting expenditures of the City of Boston and County of Suffolk, for the year ended December 31, 1952.

Board of Real Estate Commissioners	$375,000.00	
Boston Traffic Commission	25,000.00	
Building Department	80,000.00	
City Clerk Department	65,000.00	
City Record	18,000.00	
Collecting Department	27,000.00	
Election Department	1,400.00	
Fire Department	160,000.00	
Health Department	100,000.00	
Hospital Department	2,000,000.00	
Sanatorium Division	165,000.00	
Institutions Department	800,000.00	
Interest	125,000.00	
Land Court Refunds	6,000.00	
Library Department	35,000.00	
Licensing Board	75,000.00	
Liquor Licenses	1,600,000.00	
Mayor	120,000.00	
Park Department	100,000.00	
Pedlers' Licenses	6,000.00	
Police Department	70,000.00	
Public Buildings Department	28,000.00	
Market Division	115,000.00	
Public Welfare Department	11,500,000.00	
Public Works Department	120,000.00	
Registry Department	60,000.00	
Department of Veterans' Services	702,700.00	
Street Laying-Out Department	128,800.00	
Treasury Department	4,000.00	
Weights and Measures Department	21,000.00	
County of Suffolk	800,000.00	
County Court House — refund from State	175,000.00	
Excise Tax on Foreign Ships	13,000.00	
Housing Authority	2,400,000.00	
Parking Meter Fees	325,000.00	
		$22,345,900.00
School Committee:		
Estimated income, 1952, including Smith-Hughes Fund	$1,327,429.62	
Cash on hand January 1, 1952	290,733.10	
		1,618,162.72
		$23,964,062.72

SCHEDULE G–1

City of Boston and County of Suffolk

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1952

Total Appropriations and Warrants		$145,988,047.94
Revenues and Loans		
Estimated departmental income	$22,345,900.00	
School surplus and estimated income	1,618,162.72	
Estimated corporation taxes	4,106,309.70	
Share of State income tax	4,264,200.34	
Automobile excise tax	3,485,000.00	
Reimbursement for State-owned lands	212,221.13	
Meals Tax Distribution	290,431.37	
Henry F. Long, Additional — Special Item	7,140,000.00	
Total		43,462,225.26
Net Requirements before adding Overlay		$102,525,822.68
Overlay (3 per cent of net requirements)		3,075,756.12
Total amount to be raised by taxation		$105,601,578.80
Poll Tax		490,710.00
Amount to be raised by taxation on Real and Personal Property		$105,110,868.80

SCHEDULE G=2

City of Boston and County of Suffolk

VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES

1909=1952

Year	* Valuations	Average Valuation for 3 Years, Less Abatements, to December 31 of Previous Year	Net Funded Debt December 31	Appropriation Orders	Assessors' Tax Warrants	Tax Rates
1909	$1,347,948,227	$1,300,863,960.00	$71,156,239.12	$22,987,289.50	$22,764,449.13	$16.50
1910	1,393,760,423	1,323,892,973.00	73,109,884.21	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	72,833,964.71	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	75,314,380.84	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	79,648,819.33	27,186,393.69	26,646,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	82,336,373.03	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	84,802,669.88	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,979	1,538,020,714.00	85,495,705.19	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	85,127,030.00	31,197,173.15	26,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	82,963,930.99	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	81,123,705.58	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	79,079,386.40	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	80,754,428.93	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,388,410.00	84,040,918.75	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,575,807.00	82,116,229.86	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	83,657,477.21	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	91,372,048.68	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	96,073,304.56	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	97,193,799.54	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	100,876,487.91	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	102,176,784.81	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	110,497,160.82	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	119,354,187.52	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,506,400.00	126,942,617.46	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	135,815,273.15	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	134,153,991.57	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	134,501,473.19	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	133,391,339.81	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	130,156,316.50	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	132,990,717.41	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	131,425,837.22	83,196,365.18	60,839,759.40	39.90
1940	1,483,234,500	1,543,610,935.00	127,751,156.15	80,926,778.46	60,219,318.77	40.60
1941	1,460,782,900	1,514,947,672.33	124,079,290.27	78,999,132.79	57,847,002.84	39.60
1942	1,466,138,400	1,481,586,003.00	118,747,308.83	79,299,482.45	60,111,674.40	41.00
1943	1,445,668,300	1,460,074,903.00	110,210,057.60	75,088,767.33	59,272,400.30	41.00
1944	1,442,008,400	1,438,927,624.00	102,108,695.10	76,649,719.80	58,043,483.16	39.90
1945	1,479,172,000	1,428,381,963.00	94,719,070.95	81,198,846.47	62,864,810.00	42.50
1946	1,536,385,600	1,436,571,039.00	93,230,668.13	84,761,892.78	64,528,195.20	42.00
1947	1,558,610,900	1,459,013,321.00	95,764,822.64	95,863,337.00	72,996,380.85	46.50
1948	1,581,994,000	1,471,948,589.00	98,950,857.65	112,888,728.85	84,994,895.60	53.40
1949	1,601,431,500	1,500,576,133.00	75,442,435.93	131,512,358.58	91,471,759.20	56.80
1950	1,429,990,000	1,507,628,160.00	74,538,298.17	130,369,600.57	99,260,616.00	63.00
1951	1,570,760,000	1,538,774,760 00	71,386,068.99	136,045,000.28	99,143,722.00	62.80
1952	1,573,516,000	1,583,733,737.00	68,538,108.97	145,988,047.94	105,110,868.80	66.80

* 1909, May 1; 1910 to 1934, inclusive, April 1; 1935 to 1952, inclusive, January 1.

SCHEDULE G-3

City of Boston and County of Suffolk

STATISTICAL FACTS

For the Year 1952

Date of incorporation		February 23, 1822
Date of adoption of present City Charter		1909
Form of Government		Mayor and City Council
Area (square miles)		47.81
Population — Federal Census (August 1, 1950)		790,863
Number of employees as of February 1, 1953		23,055
Boston Housing Authority:		
Federal Program		
(7,920 apartments housing 7,920 families)		
Number of veterans' temporary developments		
(Containing 100 apartments housing 100 families)		
Number of apartments in veterans' permanent 1- and 2-family homes		
housing 1,306 families		
State Aided Developments		
(Containing 2,794 apartments housing 2,794 families)		
Building Department:		
Permits issued		17,039
Estimated cost		$60,953,152
Cemeteries:		
Number		19
Area (acres)		161.71
Election Department:		
Registered voters		412,838
Number of ballots cast last general election		363,356
Percentage of registered voters voting		88.012
Fire Department:		
Number of stations		53
Number of fireboats		3
Alarms responded to		15,247
Health Department:		
Health Units		10
Hospitals (Including Boston Sanatorium):		
City Hospital:		
Number of buildings		56
Bed capacity		2,460
Patients, daily average:		
Wards		1,858
Out-patient		961
Long Island Hospital:		
Number of buildings		27
Population		951
Hospital (average)	668	
Dormitory (average)	283	
Library Department:		
Number of libraries		35
Number of employees (full time)		613
Number of volumes		1,960,922
Circulation		3,246,376
Markets, number of		2
Municipal buildings, number of		29
Park Department:		
Parks, number of acres		2,240.29
Main park system	1,351.69	
Marine park system	447.11	
Miscellaneous parks	441.49	

SCHEDULE G-3

City of Boston and County of Suffolk

STATISTICAL FACTS

For the Year 1952

Park Department:		
Area of playgrounds and play areas (acres)		806.99
Number of playgrounds and play areas		119
Number of municipal golf links		2
Number of municipal beaches		5
Public grounds and squares (acres)		57.41
Swimming pools (indoor) 2, (outdoor) 2		4
Number of recreation centers and indoor bathhouses		14
Police Department:		
Number of stations and headquarters		18
Arrests		84,288
Public Works Department:		
Bridges, number of		101
Ferryboats, number of		2
Street lights:		
Electric		20,269
Gas		4,268
Miles of accepted streets and alleys		728.03
Sewers:		
Miles of sewers		1,295.97
Catch basins		23,664
Average number of gallons pumped daily at main pumping station		109,772,630
Sumner Traffic Tunnel:		
Length (feet)		5,654
Two-lane drive:		
Vehicles passing through — 1952		9,583,972
Water Service:		
Number of meters in service		95,218
Per capita daily average consumption (gallons)		141
Miles of mains:		
Ordinary		994.352
High pressure		18.72
Number of fire hydrants:		
Public		11,537
Private		394
High pressure		503
Rapid Transit:		
Miles of subways and tunnels		16.81
Schools:		
Number of school buildings		231
Number of teachers		3,733
Day schools	3,456	
Evening schools	277	
Average membership		95,017
Day schools	90,247	
Evening schools	4,770	
Average daily attendance:		
Elementary and junior high schools		53,318
High schools		16,038
Kindergartens		8,171
Teachers College		606
Special schools		1,806

SCHEDULE G-4

City of Boston and County of Suffolk

SUMMARY OF TAX COLLECTIONS, 1929-1952

GROSS COLLECTIONS BEFORE REFUNDS OR ADJUSTMENTS

Year	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies	Total Collections
1929	$46,541,713.09	$6,197,563.91	$404,753.05	$53,144,030.05
1930	51,409,220.22	7,474,545.63	482,605.63	59,366,371.48
1931	50,620,244.65	7,859,801.33	219,752.69	58,699,798.67
1932	49,603,961.30	7,975,221.68	357,542.35	57,936,725.33
1933	41,766,607.49	10,747,830.08	1,245,157.15	53,759,594.72
1934	44,014,626.49	8,952,327.58	1,192,385.47	54,159,339.54
1935	44,212,914.83	10,502,719.10	1,965,964.09	56,681,598.02
1936	45,904,573.83	8,782,418.76	2,106,111.23	56,793,103.82
1937	44,884,858.52	7,538,301.34	1,827,171.25	54,250,311.11
1938	50,059,439.16	8,691,553.89	1,858,233.60	60,609,226.65
1939	47,318,649.25	8,601,905.85	929,053.59	56,849,608.69
1940	48,306,098.03	8,335,984.24	1,476,549.84	58,118,632.11
1941	48,652,303.48	7,762,671.71	1,626,964.11	58,041,939.30
1942	51,874,373.66	5,663,658.08	830,934.77	58,368,966.51
1943	52,482,884.42	4,832,354.96	639,206.96	57,954,446.34
1944	51,783,637.68	3,860,457.39	485,211.80	56,129,306.87
1945	56,889,304.21	3,231,667.78	357,576.26	60,478,548.25
1946	58,706,174.17	3,499,356.42	2,093,793.07	64,299,323.66
1947	66,932,016.67	3,461,746.83	1,882,674.65	72,276,438.15
1948	76,902,059.39	3,528,901.04	2,356,244.98	82,787,205.41
1949	82,891,972.37	4,185,050.21	234,864.19	87,311,886.77
1950	90,166,185.62	3,507,993.87	341,924.52	94,016,104.01
1951	90,708,834.67	5,739,074.23	407,158.11	96,855,067.01
1952	96,882,799.93	4,492,357.11	400,343.01	101,775,500.05

PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1929 — 1952

Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1929	84.320	97.544
1930	83.893	97.862
1931	81.412	96.720
1932	73.380	94.239
1933	70.887	89.280
1934	69.796	86.080
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770
1940	79.512	90.716
1941	83.191	92.289
1942	85.541	92.875
1943	87.482	93.510
1944	88.851	93.917
1945	89.719	94.396
1946	90.015	95.238
1947	91.554	95.322
1948	90.459	96.381
1949	90.500	95.293
1950	90.825	94.330
1951	91.482	96.550
1952	91.744	95.934

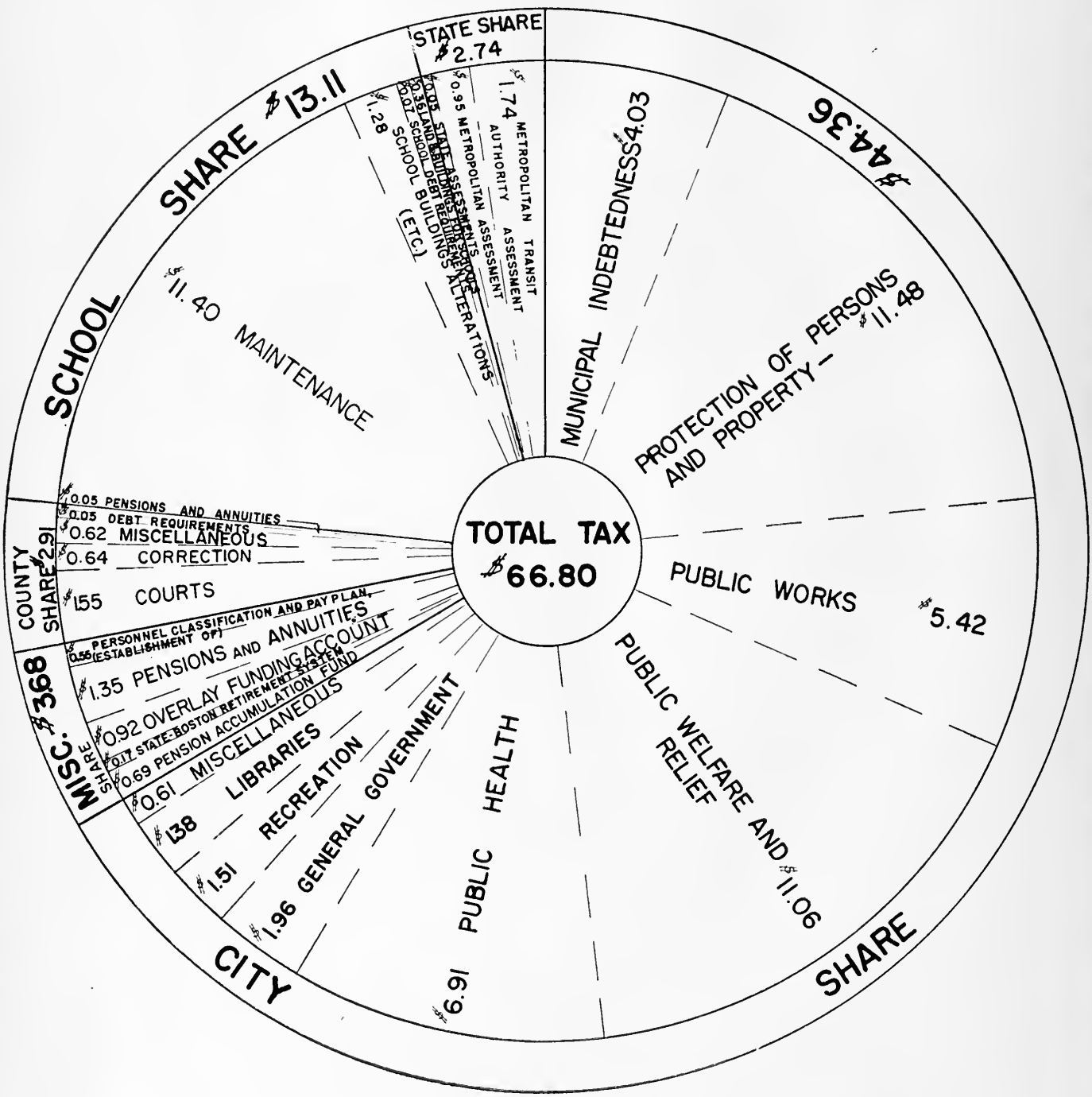
SCHEDULE G=5
City of Boston and County of Suffolk

Number of Paid Officials and Employees.

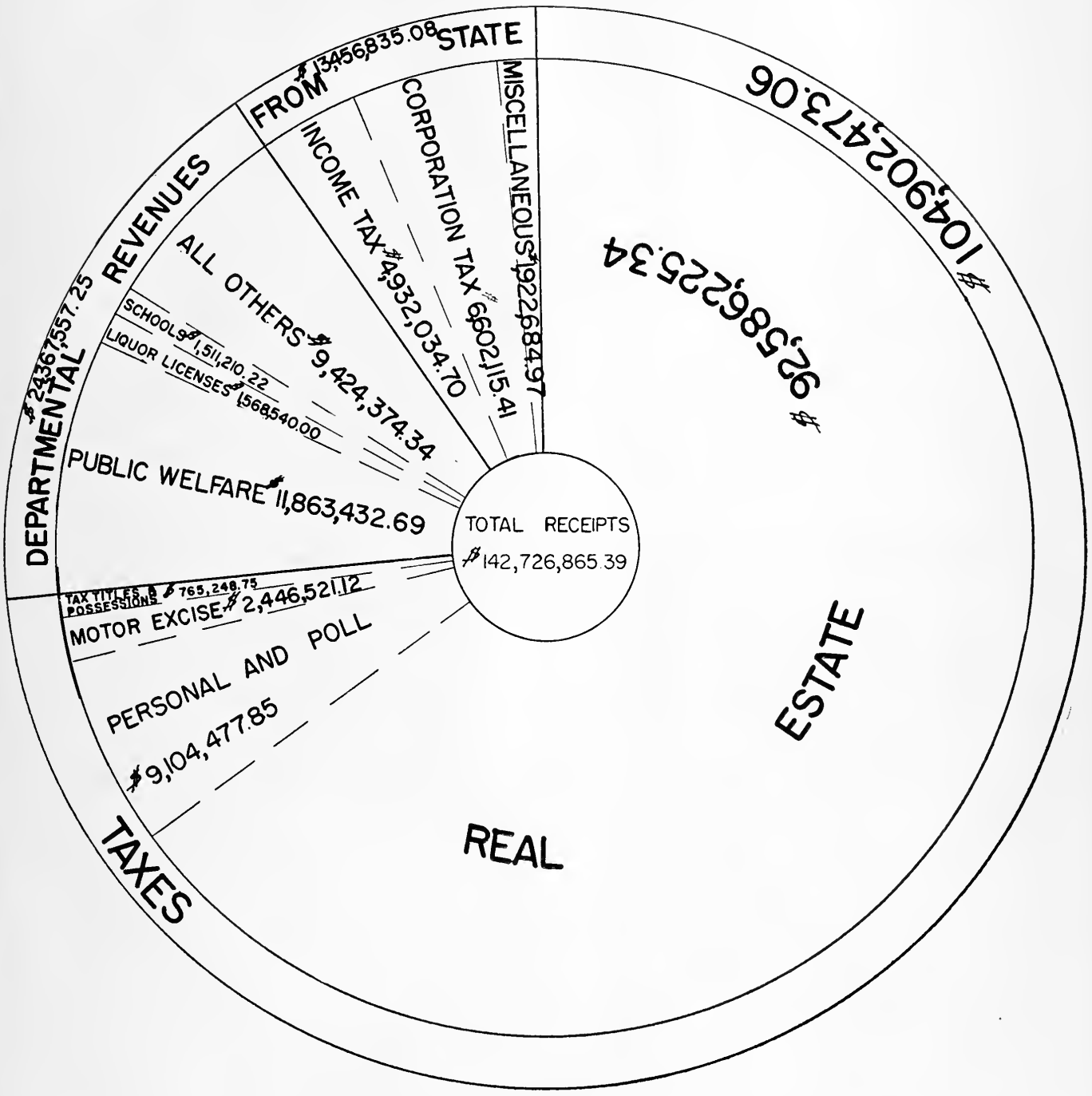
	Jan. 1, 1944.	Jan. 1, 1945.	Jan. 1, 1946.	Jan. 1, 1947.	Jan. 1, 1948.	Jan. 1, 1949.	Jan. 1, 1950.	Jan. 1, 1951.	Feb. 1, 1952.	Feb. 1, 1953.
Mayor's Office	15	19	20	23	22	23	21	20	18	16
Bureau of Americanization	9	9	10	—	—	—	—	—	—	—
Civic Improvement Committee	—	—	—	—	—	—	—	—	—	2
Civil Defense Activities	12	2	—	—	—	—	—	13	18	20
Conventions and Entertainment of Distinguished Guests	1	2	2	3	3	4	3	3	2	2
Departmental Activities Survey	2	2	—	—	—	—	—	—	—	—
Municipal Employment Bureau	15	15	15	12	12	9	7	7	7	7
Payroll Allotment Division	17	19	18	17	16	16	25	20	23	22
Public Celebrations Department	2	2	4	3	3	2	4	3	3	2
Veterans' Graves Registration	2	2	4	4	4	4	4	4	5	4
Veterans' Reception and Information Center	—	3	13	—	—	—	—	—	—	—
City Council	22	22	22	22	22	22	22	22	9	9
City Council Officers and Employees	9	11	11	12	12	12	14	15	15	16
Art Department	1	1	1	1	1	1	1	1	1	1
Assessing Department	152	136	175	178	148	196	164	147	149	145
Auditing Department	45	42	57	62	60	59	59	63	65	65
Board of Real Estate Commissioners	9	7	8	12	12	14	10	11	21	11
Board of Recreation	—	-	-	-	—	-	-	-	3	3
Boston Port Authority	3	3	—	—	—	—	—	—	—	—
Boston Retirement Board	17	16	13	17	20	25	22	25	25	25
Boston Traffic Commission	46	53	51	52	62	86	103	115	125	130
Budget Department	5	8	12	13	12	11	12	13	10	11
Building Department	81	87	95	103	103	105	100	102	102	97
Board of Appeal	7	7	7	9	7	7	7	7	7	7
Board of Examiners	4	4	5	4	4	4	4	4	4	4
City Clerk Department	18	18	18	24	21	22	21	21	20	19
City Planning Board	10	8	8	9	8	9	10	13	14	21
City Record, Publication of	3	2	2	2	2	2	2	2	2	2
Collecting Department	75	75	83	98	96	111	86	79	84	76
Department of Veterans' Services	36	36	38	52	62	67	91	76	77	75
Election Department	54	63	69	65	53	72	77	62	62	72
Finance Commission	11	11	11	11	10	10	10	9	9	8
Fire Department	1,436	1,355	1,552	1,623	2,125	2,263	2,395	2,378	2,381	2,402
Electrical Inspection Division	36	36	34	34	33	33	36	37	38	37
Health Department	387	380	383	384	398	387	408	390	392	373
Hospital Department	1,904	1,812	1,859	1,915	2,399	2,675	2,959	2,827	3,102	3,175
Sanatorium Division	372	374	371	386	445	524	551	581	595	566
Institutions Department	372	371	331	372	359	370	419	438	471	472
Law Department	58	63	61	67	67	69	72	77	74	67
Workmen's Compensation Service	—	—	—	—	—	4	6	6	7	7
Library Department	807	783	767	850	829	880	907	839	977	929
Licensing Board	17	17	18	18	16	16	17	19	17	17
Park Department	533	566	618	636	643	737	760	755	750	749
Cemetery Division	64	64	63	66	63	70	65	72	75	63
Police Department	2,312	2,148	2,290	2,469	2,589	2,653	2,725	2,832	3,024	3,032
Printing Department	97	99	108	108	121	124	129	128	123	119
Public Buildings Department	175	172	194	208	231	245	243	226	216	209
Market Division	6	7	7	7	8	8	10	8	8	7
Public Welfare Department	514	512	556	570	612	664	791	696	709	704
Public Works Department:										
Central Office	11	12	13	10	12	11	10	10	11	11
Automotive Division	—	—	—	—	—	—	—	102	102	140
Bridge Service	183	188	217	212	218	248	219	215	205	212
Boston and Cambridge Bridges Commission	3	3	—	—	—	—	—	—	—	—
Ferry Service	74	70	81	75	83	76	73	70	64	—
Lighting Service	2	2	4	3	4	3	4	3	3	3
Paving Service	479	491	511	512	516	522	554	433	427	425
Sanitary Service	369	366	376	357	373	340	224	170	158	156
Street Cleaning Service	397	461	464	549	494	546	628	636	616	587
Sewer Service	262	259	255	238	254	229	247	231	216	236
Water Service	387	394	391	420	428	414	479	461	457	439
Sumner Traffic Tunnel	81	87	98	93	100	106	104	105	107	106
Registry Department	35	42	40	44	34	36	38	34	37	36
School Buildings Department	61	56	63	64	69	69	78	75	75	75
School Department	6,015	5,997	5,927	5,855	5,706	5,660	5,723	5,792	5,901	5,473
Statistics Department	4	5	8	7	8	8	8	7	6	7
Street Laying-Out Department	71	74	77	102	86	84	171	94	78	78
Supply Department	26	24	26	28	27	27	25	26	30	28
Transit Department	47	45	44	89	326	802	—	—	—	—
Treasury Department	28	27	37	34	36	32	34	33	33	32
Weights and Measures Department	19	19	21	21	20	20	20	20	20	19
	18,327	18,066	18,637	19,234	20,507	21,848	22,011	21,683	22,385	21,863
County of Suffolk	1,088	1,078	1,132	1,096	1,098	1,121	1,144	1,155	1,181	1,192
	19,415	19,144	19,769	20,330	21,605	22,969	23,155	22,838	23,566	23,055

EXPENDITURE DOLLAR 1952

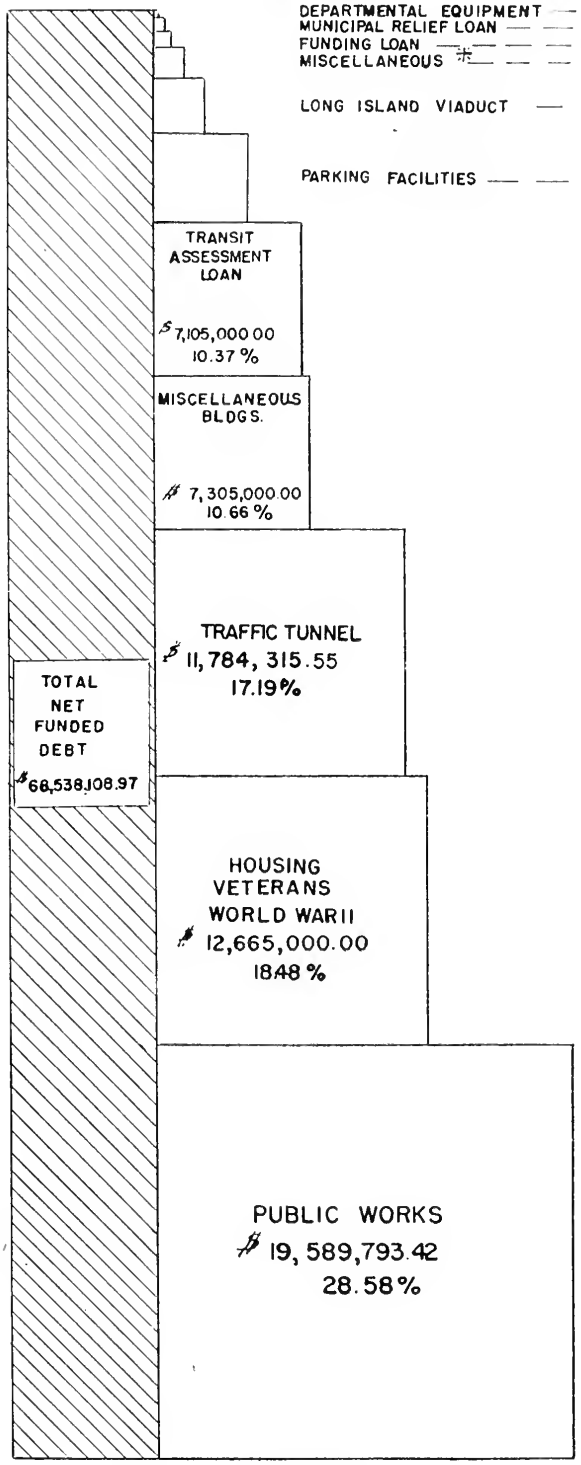
BASED ON TAX RATE OF $66.80 PER $1,000 OF VALUATION



MAINTENANCE RECEIPTS 1952



CHARACTER OF NET FUNDED DEBT DECEMBER 31, 1952

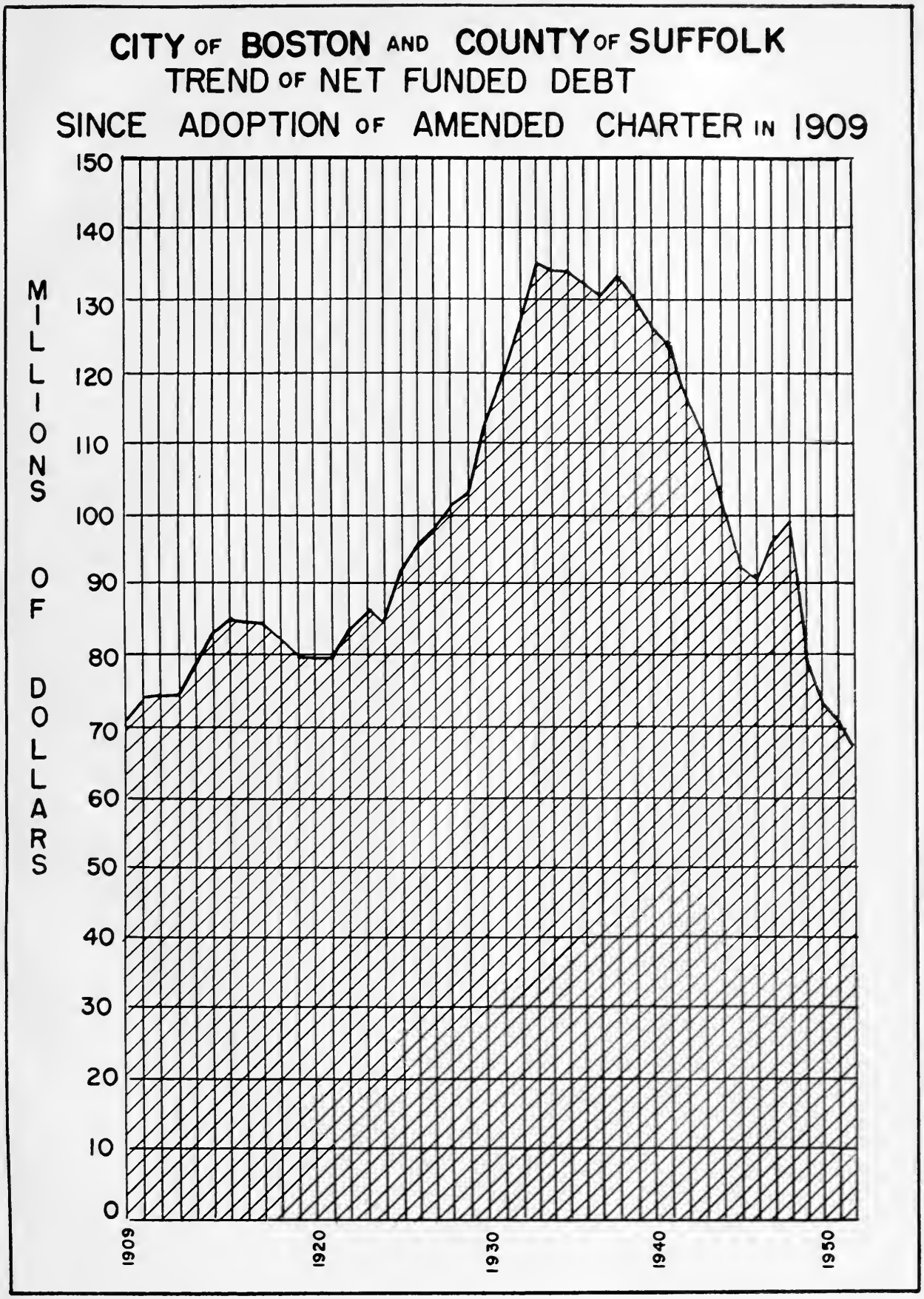


DEPARTMENTAL EQUIPMENT	$360,000.00	.53 %
MUNICIPAL RELIEF LOAN	615,000.00	.90
FUNDING LOAN	796,000.00	1.16
MISCELLANEOUS *	1,518,000.00	2.21
LONG ISLAND VIADUCT	2,420,000.00	3.53
PARKING FACILITIES	4,380,000.00	6.39

BRIDGES	1,763,000.00	2.57
SEWERS	6,393,454.37	9.33
STREETS	11,349,339.05	16.56
WATER	84,000.00	.12

* INCLUDES

RECREATION	9,000.00	.01
PUBLIC HEALTH	145,000.00	.21
VOTING MACHINES	690,000.00	1.01
EAST BOSTON STADIUM	210,000.00	.305
PROTECTION OF PERSONS AND PROPERTY	4,000.00	.005
CIVIL DEFENSE LOAN	460,000.00	67


CITY OF BOSTON AND COUNTY OF SUFFOLK
TREND OF NET FUNDED DEBT
SINCE ADOPTION OF AMENDED CHARTER IN 1909
MILLIONS OF DOLLARS
150
140
130
120
110
100
90
80
70
60
50
40
30
20
10
0
1909
1920
1930
1940
1950